

UDC 334.722.022.3:658.14/.17:347.7

DOI: <https://doi.org/10.31651/2076-5843-2025-1-67-77>

CHAKALOV Adonis

PhD student of the Management
and Public Service Department,
Bohdan Khmelnytsky National University
of Cherkasy, Cherkasy, Ukraine
Orcid ID: <https://orcid.org/0009-0001-6523-0216>
lawagens@ukr.net

THEORETICAL BASIS FOR ENTERPRISE FINANCIAL AND ECONOMIC SECURITY MANAGEMENT AND THE LEGAL FRAMEWORK FOR ITS PROTECTION

Given how unstable and unstable the economic environment in which domestic business entities operate is, within the framework of this study, it was decided to identify and describe the legal foundations for implementing the process of managing the financial and economic security of an enterprise and the legislative basis for its protection, since it is the legal sphere and regulatory regulation in Ukraine that remain the tool for managing the processes of financial and economic activity even in conditions of maximum uncertainty and the most radical risks. Legal protection tools help company management "repel" raider attacks, minimize personnel risks, restore business reputation and professional image, counteract cybernetic interference in digital business ecosystems, etc.

Purpose is a generalization and critical review of the theoretical basis of managing the financial and economic security of enterprises and the legal foundations of its protection.

The goal of legal protection of the financial and economic security of an enterprise is to identify the threat of its management committing illegal actions, as a result of which the business entity will suffer losses or be forced to incur additional expenses, for example, to pay fines, penalties, and penalties, and experience negative consequences for its own business reputation and professional image, and to prevent these threats or minimize their negative consequences.

Six stages of implementing a phased approach to organizing legal protection of the financial and economic security of an enterprise are proposed: studying and complying with the regulatory framework of the business entity's activities, forming a subsystem of the legal security of the enterprise, choosing a model for implementing the mechanism of legal protection of financial and economic security, harmonizing internal documents and policies of the enterprise with legislation, minimizing legal (legal) risks for the state of the financial and economic security of the enterprise, assessing the state of legal security of the company's economic activities.

The purpose of legal protection of the financial and economic security of an enterprise is to identify the threat of illegal actions by its management, as a result of which the business entity will suffer losses or be forced to incur additional expenses, for example, to pay fines, penalties, and penalties, and suffer negative consequences for its own business reputation and professional image, and to prevent these threats or minimize their negative consequences.

Keywords: *digitalization, digital transformation, sustainable development, corporate governance, sustainable development goals, development management, digital risks.*

Problem statement. The issue of financial and economic security management is actively raised in modern scientific literature. The focus of modern research is on the issues of specifying the substantive essence of the concept of financial and economic security, identifying the functional components of a comprehensive system for ensuring the economic security of a business and the mechanism for managing it, problems that arise when assessing the level of financial and economic security, as well as in the process of identifying threats and risks that are inherent in the activities of business entities both in peacetime and under the influence of the challenges of martial law. Particularly resonant aspects of financial and economic security management are related to the use of human resources, ensuring individual safety of personnel in the workplace, finding means of protecting the information resources of the enterprise from external interference, as well as identifying opportunities for balancing the

interests of different categories of stakeholders in relation to the implementation of security-oriented measures and directing management efforts to profit from the risky financial and economic activities of the enterprise. Each management decision regarding financial and economic security management must be legal and not contradict existing rules and requirements for doing business. Such a restriction is in many cases a lifesaver for the company's security situation when its management intends to obtain economic benefits at any cost.

Given how unstable and unstable the economic environment in which domestic business entities operate is, within the framework of this study it was decided to identify and describe the legal foundations for implementing the process of managing the financial and economic security of an enterprise and the legislative basis for its protection, since it is the legal sphere and regulatory regulation in Ukraine that remain the tool for managing financial and economic activity processes even in conditions of maximum uncertainty and the most radical risks. Legal protection tools help company management to "repel" raider attacks, minimize personnel risks, restore business reputation and professional image, counteract cybernetic interference in digital business ecosystems, etc.

Analysis of recent research and publications and isolation of part of an unsolved problem.

Research into the theoretical basis of enterprise financial and economic security management from the perspective of its legal protection has been conducted by many contemporary Ukrainian scholars. However, it's worth noting that publications on this topic are significantly dispersed across the timeline. This indicates that the subject of the initiated research has been, and remains, relevant at various times. The contexts in which researchers examine the legal regulation of financial and economic security management also vary.

For example, Bilousov Ye. M. explores the legal nature of economic security as a category of commercial law [1]. Vivchar O. I. investigates the methodology of enterprise economic security based on a project approach, focusing on contemporary challenges from a regulatory and legal standpoint [2]. Harust Yu. V. and Perelaznyi A. I. focus on the theoretical and legal aspects of financial and economic security for agricultural enterprises [3]. Zhyvko Z. B. and Zhyvko P. B. specify the economic and legal aspects of intellectual property management and protection in the context of business integration and security [4]. Zachosova N. V. describes the state and problems of regulatory and legal support for the economic security of financial institutions in Ukraine [5]. Zub V. V. raises the issue of streamlining certain definitions in the regulatory legal framework of economic security [6], and this publication is one of the most relevant in the context of this research, as it is dated 2024. In turn, Kadala V. V. and Huzenko O. P. outline managerial and legal content issues in the context of enterprise economic security [7]. Kantor N. clarifies the historical and legal aspect of studying the concept of "economic security" [8]. Kyrychenko O. A., Korobchynskyi O. L., and Lekar S. provide a generalized overview of the regulatory and legal framework for an enterprise's economic security system [9, 10].

Separate managerial, personnel, and organizational problems of legal regulation concerning the economic security of business entities are raised in studies by scholars such as Lefterov L. V. [11], Lichman T. V. [12], Melnyk V. I. [13], Pylypenko O. I. [14], Slatvinskyi M. A. [15], Siomych M. I., Tkachenko N. E., Shkrobot M. V., Yevtukh A. I. [16], Siomych M. I. [17], Fenii N. S. [18], Fishchenko L. M. [19], Franchuk V. I., Myshuliuk O. Ya. [20], Shelekhov A. O. [21], Shymanskyi F. V., Kochevoi M. M. [22], and Shmyhol N. M., Liashenko O. M. [23].

Despite a significant number of studies on the legal foundations of financial and economic security management, the constant changes in legislation, the entry into new sales markets outside Ukraine, and the need to comply with quality standards and requirements of other states for the organization and implementation of financial and economic processes make the subject of this research inexhaustible. Therefore, a contemporary analysis and generalization of the legal regulation of processes ensuring the financial and economic security of economic structures is required.

The purpose of the article is a generalization and critical review of the theoretical basis of managing the financial and economic security of enterprises and the legal foundations of its protection.

Teaching the basic material of research. Currently, there are several different approaches to specifying the essence of the financial and economic security of an enterprise. In particular, the most popular are: a process approach, in which financial and economic security is understood as a process of

certain management actions that led to the comprehensive protection of the enterprise's corporate resources from the influence of external and internal risks and threats, and an approach according to which economic security is considered a certain state, the ability of the enterprise to counteract threats and challenges to its continuous financial and economic activities. Therefore, financial and economic security management is a process aimed at achieving the described state of security of the corporate resources of the business entity, and at the same time the implementation of classical management functions - planning, organization, motivation, control - regarding security-oriented measures in the enterprise management system.

In a general sense, security is a low level of threats that can prevent the stable functioning of a certain entity. Security as a system of inherent, typical properties of any country embodies all spheres of various spheres of life and development of man, society, state and nature [8, p.71]. Belousov E.M. emphasizes that the category of “economic security” is an integral part of the activities of any business entity that operates in accordance with the provisions of current legislation, therefore this definition can be defined as a category of economic law [1, p.89]. The scientist offers the following definition: economic security is a stable economic state of business entities, which is characterized by the ability to anticipate and eliminate dangers to the economic activities of these entities using economic and legal means defined by law [1, p.92].

Kadala V. V., Huzenko O. P. offer the following definition of “management of economic security of enterprises”: a mechanism of interconnection of the managing and managed system of an enterprise, which is able to adapt an innovative methodological basis for assessing economic security and is able to synthesize solutions in the field of countering dangers, threats and risks that accompany the operational sector of activity. Researchers also emphasize the fact that a rather problematic issue for a modern enterprise is dependence on legislative regulators, which are not always subject to rational changes. In the system of management of economic security of modern enterprises, this factor negatively affects the formation of an information base for making management decisions [7, p.128].

Fishchenko L.M. makes three important generalizations: first, financial and economic security is a universal category that reflects the security of subjects of socio-economic and legal relations at all levels - from the state to each of its citizens; secondly, the economic security of an enterprise is the security of its activities from the negative influences of the external internal environment, the ability to quickly eliminate various threats or adapt to external conditions without negative consequences for the enterprise; and thirdly, state and legal regulation has the most noticeable and significant impact on the formation of the financial and economic security of an enterprise, using direct and indirect levers of influence [19, p.112-113].

The issues of organizing economic security systems, countering risks to financial and economic activities, managing the financial and economic security of enterprises, institutions and organizations in Ukraine are regulated by a large array of regulatory legal acts that regulate and streamline various aspects of the economic and legal activities of business structures. The imperfection of national legislation in ensuring the system of economic security of the enterprise and the security of entrepreneurship is mentioned by such scientists as Kyrychenko O. A., Korobchynsky O. L. Legal regulation of entrepreneurship is carried out by numerous regulatory legal acts of both general and special nature [9, p.32]. Regulatory legal acts include Decrees of the President of Ukraine, Laws of Ukraine, Resolutions and Orders of the Cabinet of Ministers of Ukraine, other subordinate regulatory legal acts. Among the internal documents of the enterprise that regulate some aspects of its financial and economic security, there are: charter, collective agreement, internal labor regulations, individual contracts, agreements on voluntary compliance with the confidentiality regime, an agreement-obligation of participants in business negotiations, an agreement on cooperation and joint activities, provisions on the commercial secret of the enterprise, provisions on the economic security service of the enterprise, special regulations or provisions on officials, on branches and representative offices, job descriptions, codes of corporate conduct, etc. [23, p.93]. Thus, a problematic aspect of modern management practice and the current stage of development of the state's legal system is the absence of a single law dedicated specifically to ensuring the financial and economic security of business entities, and therefore, this area is under the influence and protection of various documents from the economic legislation of Ukraine. Therefore,

scientists propose to include in the key areas of strengthening the financial and economic security of enterprises constant monitoring of changes in the legal regulator, which affects the conditions of the enterprise's functioning [7, p.130]. Normative and legal acts, primarily of a higher level (laws), should also lay the foundation for regulating the needs of entrepreneurship in solving economic security problems that may arise in the future in accordance with changes in the economic and security environments [9, p.33].

The spheres of legal regulation of the field of management of financial and economic security of enterprises, as noted by Shmygol N. M. and Lyashenko O. M., include its competitive position in the market, legal aspects of organization and implementation of activities, implementation of investment and innovation policies, taxation of activity results, features of construction of enterprise infrastructure, mechanism of provision of state guarantees and implementation of operations in the financial market. Thus, the directions of legal regulation of economic security of business entities, according to scientists, combine legal efforts of state authorities to demonopolize the economy, support the activities of enterprises, their registration and licensing, formation of space and opportunities for attracting investment resources, control over their active use, financing of enterprise development projects, maintenance of the functional capacity of the fiscal system, regulation of transport and communication infrastructure, protection of interests of enterprises and their stakeholders [23, p.92].

Thus, the legal support for the economic security of business entities consists of a number of regulatory and legal acts: the Constitution of Ukraine, codified legislation, laws of Ukraine on security issues, laws of Ukraine on the activities of entities ensuring economic security, orders and other acts of ministries, departments, associations that regulate individual issues of economic activity and local regulatory acts of local self-government bodies [11, p.226-227]. Thus, the legal basis for the activities of domestic enterprises is regulatory and legal support, which, in turn, can be both a means of ensuring its financial and economic security and a threat to it or increase various threats. Legal norms contained in external regulatory and legal acts, scattered across various legislative acts of a general nature and contained in separate by-laws, require coordination and improvement, as well as the development of new ones [20, p.337].

Let us consider the legal regulation of the process of managing the financial and economic security of an enterprise. The Constitution of Ukraine is a fundamental legal basis that forms the basic principles of financial and economic activity of a business, determines the rights and freedoms of citizens who at a certain point in time can act as a human resource of an enterprise, and also provides guarantees for the protection of property rights, which is the basis of the capitalist model of the functioning of the economy. Thus, the Constitution of Ukraine creates a general legal framework within which the system of financial and economic security functions and develops.

The provisions enshrined in the Constitution on the regulation of financial and economic security are clarified and strengthened by the laws of Ukraine, which directly or indirectly create legal foundations for the formation of mechanisms for managing the financial and economic security of enterprises. Among them:

- laws relating to the organization of economic activity and the regulation of entrepreneurship: the Economic Code of Ukraine, the Civil Code of Ukraine, which formalize the general principles of economic activity, record transactions, regulate contracts, protect property rights, and establish the liability of business entities for violating the rules and norms of doing business; the Laws of Ukraine "On Limited and Additional Liability Companies", "On Joint-Stock Companies" and other laws that regulate organizational and legal forms of economic activity, since corporate governance is an important element of security-oriented management of enterprises;

- laws in the field of financial regulation and taxation of business activities: Tax Code of Ukraine – which regulates fiscal relations between enterprises and tax authorities, which directly affect the financial indicators and the state of financial and economic security of enterprises; Law of Ukraine "On Accounting and Financial Reporting in Ukraine", the norms of which establish the rules for keeping records and submitting financial statements, which, in turn, are the basis for analyzing the financial condition of an enterprise and identifying threats to its unhindered financial and economic activities; Law of Ukraine "On Banks and Banking Activities" and other laws aimed at controlling the activities of

financial institutions with which enterprises interact when using financial products and services; Law of Ukraine "On Prevention and Counteraction to the Legalization (Laundering) of Proceeds of Crime, Financing of Terrorism and Financing of the Proliferation of Weapons of Mass Destruction" – is of great importance for maintaining the requirements for financial transparency of business activities and preventing the risks of committing financial crimes;

- laws aimed at organizing the protection of information resources of enterprises: the Law of Ukraine "On Information", the Law of Ukraine "On State Secrets", the Law of Ukraine "On Protection of Personal Data", the Law of Ukraine "On Commercial Secrets" - all of them establish requirements for the use of information that ensure the protection of confidential information that has economic value for the enterprise and can be used by its competitors for a purpose that is destructive to the financial and economic security of the owner of such data;

- laws regulating the processes of combating crime and maintaining law and order: the Criminal Code of Ukraine and the Code of Ukraine on Administrative Offenses - these regulatory documents establish the responsibility of business entities, their owners and employees, for offenses that may threaten the financial and economic security of the business (fraud, nepotism, embezzlement, insider trading, corruption, etc.); The Law of Ukraine "On Operational and Investigative Activities", "On the Security Service of Ukraine", "On the National Police" - clarify the powers of law enforcement agencies involved in protecting the financial and economic interests of participants in economic relations;

- laws regulating national security: The Law of Ukraine "On National Security of Ukraine" - contains general principles for ensuring national security, including the economic security of the state and, accordingly, protects the economic security of its subjects from economic risks and threats of a nationwide scale; The National Security Strategy of Ukraine and the Economic Security Strategy of Ukraine (approved by Decrees of the President of Ukraine) - these regulatory acts fix the strategic guidelines and priorities of state policy in the field of financial and economic security, the achievement of which, among other things, should also occur at the expense of the successful economic activity of business entities.

Another important category of regulatory documents in the field of financial and economic security management of business structures is made up of subordinate normative legal acts, such as Decrees of the President of Ukraine (for example, on approval of concepts, strategies, policies in the field of ensuring national or economic security at the macro or regional level); Resolutions and orders of the Cabinet of Ministers of Ukraine (for example, on approval of programs, procedures, recommendations for regulating individual sectors of the national economy and their participants); normative legal acts of ministries and departments (for example, the Ministry of Finance, the Ministry of Economy, the National Bank of Ukraine, the State Financial Monitoring Service, which may contain recommendations, describe methods or establish rules in the field of financial monitoring, risk management, prevention and counteraction to fraud); standards, rules and recommendations: although not mandatory in the literal sense of the word, international or industry standards and methodological recommendations (for example, regarding the implementation of internal audit procedures, risk management, compliance) play an important role in the formation of effective systems and mechanisms for managing financial and economic security at enterprises, institutions and organizations. An important aspect of streamlining and controlling the process of managing financial and economic security at an enterprise is its self-regulation, since the solution of a large number of problems in the field of security-oriented management of business entities relies on their internal rules, policies, instructions and procedures. They must be formed by the management of the enterprises themselves in strict accordance with the existing regulatory and legal requirements of domestic legislation and best international practices. Another characteristic of the legal support of the financial and economic security of a business is its adaptability, which arises due to the fact that the legislative regulatory framework for regulating security measures is constantly changing, updated and adapted to new financial and economic challenges, for example, those that arise in the process of digital transformations of business processes, are reactions to cybersecurity threats, are exacerbated by risks associated with the introduction of martial law, etc. Therefore, to ensure the effectiveness of the process of managing the financial and economic security of company management, it is important to constantly monitor changes in the regulatory

framework for regulating economic activity. The complexity of legal protection means that effective security-oriented management requires management personnel to have an integrated approach to the implementation of this process, which will combine such conditions as compliance with the requirements of existing regulatory and legal acts and the development of internal systems for ensuring the financial and economic security of the enterprise.

Thus, the process of managing the financial and economic security of domestic enterprises is regulated by rules and regulations from various legal documents, starting with the Constitution of Ukraine and ending with the internal documentation of the business entities themselves. Enterprise management must strictly monitor that information and rules from regulatory and legal acts are correctly interpreted and reflected in the company's internal documentation, and that, in turn, does not contradict the legislative framework for the implementation of entrepreneurial activity in Ukraine.

Shelekhov A.O. not without reason notes that in the context of considering the economic security system of an enterprise as a set of functional components, state legislation should regulate the functioning, development and security of each of them - financial, information, political and legal, technical and technological, environmental, power, intellectual and personnel. Distinguishing in the system of economic security of the enterprise and subjects, objects and mechanisms of provision, the regulatory and legal field must regulate the entire range of issues regarding their effective functioning and management [21, p.184].

Fig. 1 demonstrates a phased approach to legal protection of the financial and economic security of the enterprise.

Legal protection begins with the creation of a regulatory and legal framework on the economic security of the business entity, that is, internal security regulations and its application in this process [20, p.338]. It is obvious that the issue of legal security (or the legal component of the economic security system) of the enterprise requires the position of a lawyer or legal service within the enterprise, or its solution may involve the involvement of a legal specialist on a contractual basis, as shown in the third stage. The level of legal security of the enterprise will depend on the option chosen. In any case, it is necessary to clearly define the boundaries, duties and responsibilities of the lawyer in the relevant provision on legal service or in the contract for the provision of such services [9, p.34].

The purpose of legal protection of the financial and economic security of an enterprise is to identify the threat of illegal actions by its management, as a result of which the business entity will suffer losses or be forced to incur additional expenses, for example, to pay fines, penalties, and suffer negative consequences for its own business reputation and professional image, and to prevent these threats or minimize their negative consequences. The legal actions of the enterprise in the process of its financial and economic activities at the level of profit-making are mandatory conditions for its presence on the market and economic survival in the future.

Conclusions and prospects for further research. Having studied the theoretical basis of managing the financial and economic security of enterprises and the legal foundations of its protection, the following proposals can be made regarding the implementation of a phased approach to organizing the legal protection of the financial and economic security of an enterprise. Six stages are proposed: studying and observing the regulatory framework of the business entity's activities, forming a subsystem of the legal security of the enterprise, choosing a model for implementing the mechanism of legal protection of financial and economic security, harmonizing internal documents and policies of the enterprise with legislation, minimizing legal (legal) risks for the state of the financial and economic security of the enterprise, assessing the state of the legal security of the company's economic activities. At the first stage, it is proposed to achieve an understanding by the enterprise management of the legislative framework, which lays down the foundations for regulating the financial and economic security of the enterprise and the legality of its activities; at the second stage, to determine the range of subjects of legal protection of the financial and economic security of

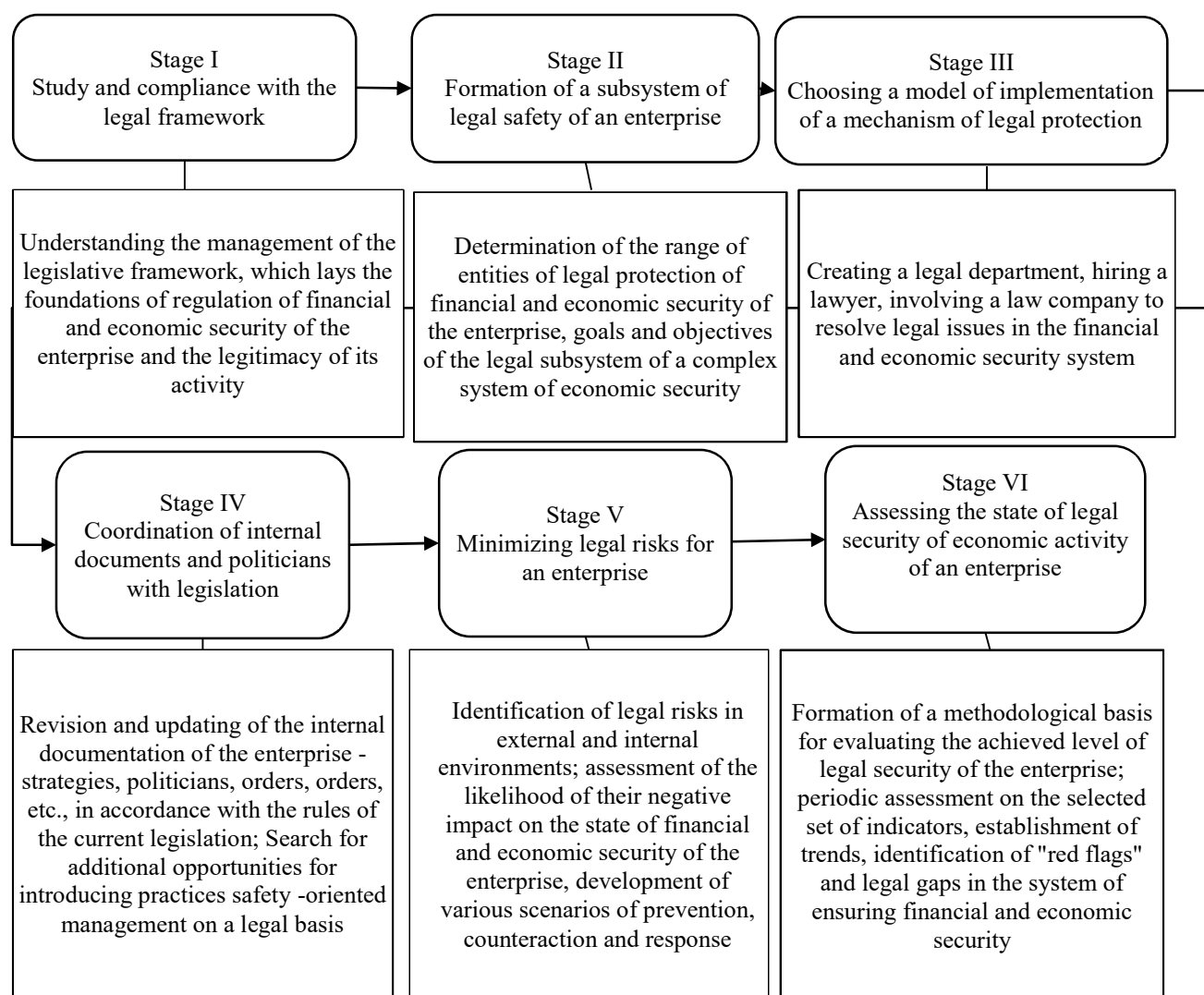


Figure 1. - The step-by-step approach of legal protection of financial and economic security of an enterprise

Source: developed by the author

the enterprise, the goals and objectives of the legal subsystem of the comprehensive system of economic security; at the third stage, a legal department should be created, a lawyer should be hired or specialists from a law firm should be involved to resolve legal issues in the financial and economic security system; at the fourth stage, a review and update of the company's internal documentation is expected - strategies, policies, orders, instructions, etc., in accordance with the norms of current legislation; additional opportunities for introducing security-oriented management practices on a legal basis should be sought; at the fifth stage, legal risks should be identified in the external and internal environments; the likelihood of their negative impact on the state of the financial and economic security of the company should be assessed, various scenarios for prevention, counteraction and response should be developed; at the sixth stage, it is advisable to form a methodological basis for assessing the achieved level of legal security of the company, as well as periodic assessment according to a selected set of indicators, establishing trends, identifying "red flags" and legal gaps in the system for ensuring financial and economic security.

Prospects for further research consist in developing proposals for updating and modernizing the legal support for the process of managing the financial and economic security of domestic enterprises in order to maintain the level of its suitability for Ukrainian companies to respond to the urgent challenges of the economic space formed during the war.

References (in language original)

1. Білоусов Є. М. Юридична природа економічної безпеки як категорії господарського права. *Європейські перспективи*. 2013. № 12. С. 88–93.
2. Вівчар О. І. Методологія економічної безпеки підприємства на основі застосування проєктного підходу у фокусі сучасних викликів: нормативно-правові засади. *Econotmic synergy*. 2021. Iss. 1. С. 38–44.
3. Гаруст Ю. В., Перелазний А. І. Фінансово-економічна безпека підприємства АПК: теоретико-правові аспекти. *Форум права*. 2015. № 5. С. 39–44.
4. Живко З. Б., Живко П. Б. Економіко-правові аспекти управління та захисту інтелектуальної власності в умовах інтеграції та безпеки бізнесу. *Наукові записки Львівського університету бізнесу та права*. 2011. Вип. 6. С. 136–138.
5. Зачосова Н. В. Сучасний стан та проблеми нормативно-правового забезпечення підтримки економічної безпеки фінансових установ в Україні. *Науковий вісник Херсонського державного університету*. Сер. : Економічні науки. 2015. Вип. 11(2). С. 116–119.
6. Зуб В. В. Щодо впорядкування окремих дефініцій у нормативно правовому регулюванні економічної безпеки. *Науковий вісник Ужгородського національного університету*. Серія : Право. 2024. Вип. 82(1). С. 59–64.
7. Кадала В. В., Гузенко О. П. Окреслення питань управлінського та правового змісту в контексті економічної безпеки підприємств. *Правовий часопис Донбасу*. 2020. № 3. С. 125–134.
8. Кантор Н. Історико-правовий аспект дослідження поняття "економічна безпека". *Актуальні питання гуманітарних наук*. 2016. Вип. 15. С. 67–72.
9. Кириченко О. А., Коробчинський О. Л. Нормативно-правове регулювання системи економічної безпеки підприємства. *Інвестиції: практика та досвід*. 2009. № 12. С. 31–34.
10. Лекарь С. Правове регулювання економічної безпеки в Україні. *Підприємництво, господарство і право*. 2019. № 12. С. 186–191.
11. Лефтеров Л. В. Економічна безпека суб'єктів господарювання: правовий погляд. *Науковий вісник Дніпропетровського державного університету внутрішніх справ*. 2012. № 1. С. 218–229.
12. Лічман Т. В. Організаційно-правове забезпечення захисту інформації, яка становить комерційну таємницю, в системі економічної безпеки підприємства. *Системи обробки інформації*. 2010. Вип. 3. С. 134.
13. Мельник В. І. Поняття та особливості адміністративно-правового механізму забезпечення функціонування системи економічної безпеки України. *Актуальні проблеми політики*. 2020. Вип. 65. С. 125–129.
14. Пилипенко О. І. Регламентация правового статусу посадових осіб у забезпеченні економічної безпеки підприємства. *Статистика України*. 2021. № 3. С. 21–26.
15. Слатвінський М. А. Економічна безпека підприємств телекомунікаційної галузі в системі адміністративно-правового регулювання. *Економічні горизонти*. 2018. № 1. С. 119–129.
16. Сьомич М. І., Ткаченко Н. Е., Шкробот М. В., Євтух А. І. Безпекові аспекти антикризового управління інноваційно орієнтованих підприємств та розвитку їх кадрового потенціалу в умовах економіки знань та сучасного правового забезпечення. *Актуальні проблеми інноваційної економіки та права*. 2023. № 3. С. 36–43.
17. Сьомич М. І. Роль та місце організаційно-правової безпеки в структурі економічної безпеки підприємства. *Вісник Сумського національного аграрного університету*. Серія : Економіка і менеджмент. 2019. Вип. 3. С. 97–101.
18. Феній Н. С. Аналіз нормативно-правових документів у забезпеченні економічної безпеки переробних підприємств. *Економіка і управління*. 2024. Вип. 4. С. 41–47.
19. Фіщенко Л. М. Фінансово-економічна безпека підприємств (юридичні аспекти). *Право і суспільство*. 2016. № 1(2). С. 112–118.
20. Франчук В. І., Мишулівська О. Я. Юридичний захист як видова функція економічної безпеки акціонерних товариств. *Науковий вісник Львівського державного університету внутрішніх справ*. серія економічна. 2013. Вип. 2. С. 337–344.
21. Шелехов А. О. Особливості правового регулювання економічної безпеки суб'єктів господарювання. *Південноукраїнський правничий часопис*. 2014. № 1. С. 183–185.
22. Шиманський Ф. В., Кочевой М. М. Нормативно-правові засади забезпечення економічної безпеки суб'єктів господарювання. *Вісник Одеського національного університету*. Серія : Правознавство. 2014. Т. 19, Вип. 1. С. 163–169.
23. Шмиголь Н. М., Ляшенко О. М. Особливості правового регулювання економічної безпеки підприємств в Україні. *Держава та регіони*. Серія : Економіка та підприємництво. 2015. № 6. С. 91–95.

References

1. Bilousov, Ye. M. (2013). Yurydychna pryroda ekonomichnoi bezpeky yak katehorii hospodarskoho prava [Legal nature of economic security as a category of commercial law]. *Yevropeiski perspektyvy*, 12, 88–93 (in Ukr.).
2. Vivchar, O. I. (2021). Metodolohiia ekonomichnoi bezpeky pidprymstva na osnovi zastosuvannia proiektnoho pidkhodu u fokusi suchasnykh vyklykiv: normatyvno-pravovi zasady [Methodology of enterprise economic security based on the application of a project approach in the focus of modern challenges: Regulatory and legal principles]. *Economic synergy*, 1, 38–44 (in Ukr.).
3. Harust, Yu. V., & Perelaznyi, A. I. (2015). Finansovo-ekonomichna bezpeka pidpryiemstva APK: teoretyko-pravovi aspekty [Financial and economic security of an agricultural enterprise: Theoretical and legal aspects]. *Forum prava*, 5, 39–44 (in Ukr.).
4. Zhyvko, Z. B., & Zhyvko, P. B. (2011). Ekonomiko-pravovi aspekty upravlinnia ta zakhystu intelektualnoi vlasnosti v umovakh intehtratsii ta bezpeky biznesu [Economic and legal aspects of intellectual property management and protection in the context of business integration and security]. *Naukovi zapysky Lvivskoho universytetu biznesu ta prava*, 6, 136–138 (in Ukr.).
5. Zachosova, N. V. (2015). Suchasnyi stan ta problemy normatyvno-pravovoho zabezpechennia pidtrymky ekonomichnoi bezpeky finansovykh ustanov v Ukraini [Current state and problems of regulatory and legal support for the economic security of financial institutions in Ukraine]. *Naukovyi visnyk Khersonskoho derzhavnogo universytetu. Ser. : Ekonomichni nauky*, 11(2), 116–119 (in Ukr.).
6. Zub, V. V. (2024). Shchodo vporyadkuvannia okremykh defynitsii u normatyvno pravovomu rehuliuванні ekonomichnoi bezpeky [Regarding the streamlining of certain definitions in the regulatory legal regulation of economic security]. *Naukovyi visnyk Uzhhorodskoho natsionalnogo universytetu. Serii : Pravo*, 82(1), 59–64 (in Ukr.).
7. Kadala, V. V., & Huzenko, O. P. (2020). Okreslennia pytan upravlinskoho ta pravovoho zmistu v konteksti ekonomichnoi bezpeky pidpryiemstv [Outlining issues of managerial and legal content in the context of economic security of enterprises]. *Pravovyi chasopys Donbasu*, 3, 125–134 (in Ukr.).
8. Kantor, N. (2016). Istoryko-pravovyi aspekt doslidzhennia poniattia "ekonomichna bezpeka" [Historical and legal aspect of the study of the concept "economic security"]. *Aktualni pytannia humanitarnykh nauk*, 15, 67–72 (in Ukr.).
9. Kyrychenko, O. A., & Korobchynskyi, O. L. (2009). Normatyvno-pravove rehuliuвання systemy ekonomichnoi bezpeky pidpryiemstva [Regulatory and legal regulation of the enterprise economic security system]. *Investysii: praktyka ta dosvid*, 12, 31–34 (in Ukr.).
10. Lekar, S. (2019). Pravove rehuliuвання ekonomichnoi bezpeky v Ukraini [Legal regulation of economic security in Ukraine]. *Pidpryiemnytstvo, hospodarstvo i pravo*, 12, 186–191 (in Ukr.).
11. Lefterov, L. V. (2012). Ekonomichna bezpeka subiektiv hospodariuvannia: pravovyi pohliad [Economic security of business entities: A legal perspective]. *Naukovyi visnyk Dnipropetrovskoho derzhavnogo universytetu vnutrishnikh sprav*, 1, 218–229 (in Ukr.).
12. Lichman, T. V. (2010). Orhanizatsiino-pravove zabezpechennia zakhystu informatsii, yaka stanovyt komertsiiu taiemnytsiu, v systemi ekonomichnoi bezpeky pidpryiemstva [Organizational and legal support for the protection of information constituting a commercial secret in the enterprise's economic security system]. *Systemy obrobky informatsii*, 3, 134 (in Ukr.).
13. Melnyk, V. I. (2020). Poniattia ta osoblyvosti administratyvno-pravovoho mekhanizmu zabezpechennia funktsionuvannia systemy ekonomichnoi bezpeky Ukrainy [Concept and features of the administrative and legal mechanism for ensuring the functioning of Ukraine's economic security system]. *Aktualni problemy polityky*, 65, 125–129 (in Ukr.).
14. Pylypenko, O. I. (2021). Rehlementatsiia pravovoho statusu posadovykh osib u zabezpechenni ekonomichnoi bezpeky pidpryiemstva [Regulation of the legal status of officials in ensuring enterprise economic security]. *Statystyka Ukrainy*, 3, 21–26 (in Ukr.).
15. Slatvinskyi, M. A. (2018). Ekonomichna bezpeka pidpryiemstv telekomunikatsiinoi haluzi v systemi administratyvno-pravovoho rehuliuвання [Economic security of telecommunications enterprises in the system of administrative and legal regulation]. *Ekonomichni horyzonty*, 1, 119–129 (in Ukr.).
16. Siomych, M. I., Tkachenko, N. E., Shkrobot, M. V., & Yevtukh, A. I. (2023). Bezpekovi aspekty antykrizovoho upravlinnia innovatsiino oriietovanykh pidpryiemstv ta rozvytku yikh kadrovoho potentsialu v umovakh ekonomiky znan ta suchasnoho pravovoho zabezpechennia [Security aspects of anti-crisis management of innovation-oriented enterprises and the development of their human resources potential in the knowledge economy and modern legal support]. *Aktualni problemy innovatsiinoi ekonomiky ta prava*, 3, 36–43 (in Ukr.).

17.Siomych, M. I. (2019). Rol ta mistse orhanizatsiino-pravovoi bezpeky v strukturi ekonomichnoi bezpeky pidpriiemstva [The role and place of organizational and legal security in the structure of enterprise economic security]. *Visnyk Sumskoho natsionalnoho ahrarnoho universytetu. Serii : Ekonomika i menedzhment*, 3, 97–101 (in Ukr.).

18.Fenii, N. S. (2024). Analiz normatyvno-pravovykh dokumentiv u zabezpechenni ekonomichnoi bezpeky pererobnykh pidpriiemstv [Analysis of regulatory and legal documents in ensuring the economic security of processing enterprises]. *Ekonomika i upravlinnia*, 4, 41–47 (in Ukr.).

19.Fishchenko, L. M. (2016). Finansovo-ekonomichna bezpeka pidpriiemstv (yurydychni aspekty) [Financial and economic security of enterprises (legal aspects)]. *Pravo i suspilstvo*, 1(2), 112–118 (in Ukr.).

20.Franchuk, V. I., & Myshuliuk, O. Ya. (2013). Yurydychnyi zakhyst yak vydova funktsiia ekonomichnoi bezpeky aktsionernykh tovarystv [Legal protection as a specific function of economic security of joint-stock companies]. *Naukovyi visnyk Lvivskoho derzhavnoho universytetu vnutrishnikh sprav. serii ekonomichna*, 2, 337–344 (in Ukr.).

21.Shelekhov, A. O. (2014). Osoblyvosti pravovoho rehuliuвання ekonomichnoi bezpeky subiektiv hospodariuvannya [Features of legal regulation of economic security of business entities]. *Pivdennoukrainskyi pravnychi chasopys*, 1, 183–185 (in Ukr.).

22.Shymanskyi, F. V., & Kochevoi, M. M. (2014). Normatyvno-pravovi zasady zabezpechennia ekonomichnoi bezpeky subiektiv hospodariuvannya [Regulatory and legal principles for ensuring the economic security of business entities]. *Visnyk Odeskoho natsionalnoho universytetu. Serii : Pravoznavstvo*, 19(1), 163–169 (in Ukr.).

23.Shmyhol, N. M., & Liashenko, O. M. (2015). Osoblyvosti pravovoho rehuliuвання ekonomichnoi bezpeky pidpriiemstv v Ukraini [Features of legal regulation of economic security of enterprises in Ukraine]. *Derzhava ta rehiony. Serii : Ekonomika ta pidpriiemnytstvo*, 6, 91–95 (in Ukr.).

ЧАКАЛОВ Адоніс Костянтинівич,
здобувач освіти ступеня доктора філософії,
кафедри менеджменту та державної служби,
Черкаський національний університет
імені Богдана Хмельницького,
м. Черкаси, Україна

ТЕОРЕТИЧНИЙ БАЗИС УПРАВЛІННЯ ФІНАНСОВО-ЕКОНОМІЧНОЮ БЕЗПЕКОЮ ПІДПРИЄМСТВ ТА ПРАВОВІ ОСНОВИ ЇЇ ЗАХИСТУ

Вступ. Зважаючи на те, наскільки нестабільним та нестійким є економічне середовище, у якому проводять свою діяльність вітчизняні суб'єкти господарювання, в межах цього дослідження було прийнято рішення виявити та описати правові основи реалізації процесу управління фінансово-економічною безпекою підприємства та законодавчий базис її захисту, оскільки саме правова сфера та нормативне регулювання в Україні залишаються інструментом порядкування процесів фінансово-господарської діяльності навіть в умовах максимальної невизначеності та найрадикальніших ризиків. Інструменти правового захисту допомагають менеджменту компаній «відбити» рейдерські атаки, мінімізувати кадрові ризики, відновити ділову репутацію та професійний імідж протидіяти кібернетичним втручанням у цифрові екосистеми бізнесу, тощо.

Мета – узагальнення та критичний огляд теоретичного базису управління фінансово-економічною безпекою підприємств та правових основ її захисту

Результати. Метою правового захисту фінансово-економічної безпеки підприємства визначено виявлення загрози вчинення його менеджментом протиправних дій, внаслідок яких суб'єкт господарювання отримає збиток або змушений буде здійснити додаткові витрати, наприклад, на сплату штрафів, пені, неустойок, та зазнати негативних наслідків для стану власної ділової репутації та професійного іміджу, та запобігання цим загрозам або зведення їх негативних наслідків до мінімуму.

Оригінальність. Запропоновано шість етапів реалізації поетапного підходу до організації правового захисту фінансово-економічної безпеки підприємства: вивчення та дотримання нормативно-правової бази діяльності суб'єкта господарювання, формування підсистеми юридичної безпеки підприємства, обрання моделі реалізації механізму правового захисту фінансово-економічної безпеки, узгодження внутрішніх документів і політик підприємства із законодавством, мінімізація юридичних

(правових) ризиків для стану фінансово-економічної безпеки підприємства, оцінювання стану правової безпеки економічної діяльності компанії.

Висновок. Метою правового захисту фінансово-економічної безпеки підприємства є виявлення загрози вчинення його менеджментом протиправних дій, внаслідок яких суб'єкт господарювання отримає збиток або змушений буде здійснити додаткові витрати, наприклад, на сплату штрафів, пені, неустойок, та зазнати негативних наслідків для стану власної ділової репутації та професійного іміджу, та запобігання цим загрозам або зведення їх негативних наслідків до мінімуму.

Ключові слова: фінансово-економічна безпека, управління економічною безпекою, ризики, правовий захист, законодавча база.

Одержано редакцією: 27.02.2025
Прийнято до публікації: 16.03.2025