

Shalneva Vlasta Vital'evna,

Ph.D. in Economics, Associate Professor,
Associate Professor of the Department of Business Finance and Insurance,
V.I. Vernadsky Crimean Federal University,
Simferopol.

MODEL OF THE MANAGEMENT OF THE FINANCIAL SECURITY MANAGEMENT OF THE ENTERPRISE

In article considers theoretical and methodological principles of financial management of an enterprise, defines the essence and structure of financial security of an economic entity, taking into account the totality of its financial relations at all economic levels. As a methodological support for the mechanism for diagnosing the state of financial security of an enterprise, the author suggests a comprehensive methodical approach to assessing, analyzing and predicting the level of financial security, taking into account the formed safety margin in the face of threats to the internal and external environment of the economic entity. The expediency of introduction of the mechanism of diagnostics of its condition in the financial management system of the enterprise is substantiated and its main components are formed: the purpose, principles, functions, types, levels and methods. Within the framework of this approach, the author developed a methodology for an integrated assessment of the level of financial security of an enterprise based on the definition of a typical range for changing partial financial security indicators using a strategic map. The developed models of financial management mechanisms of the enterprise on the basis of the adaptive approach make it possible to form a set of interrelated management decisions to localize external and internal threats aimed at preventing the emergence of crisis situations in the financial activities of the enterprise.

Keywords: financial safety, financial relations, diagnostic, margin of financial safety, industrial enterprise.

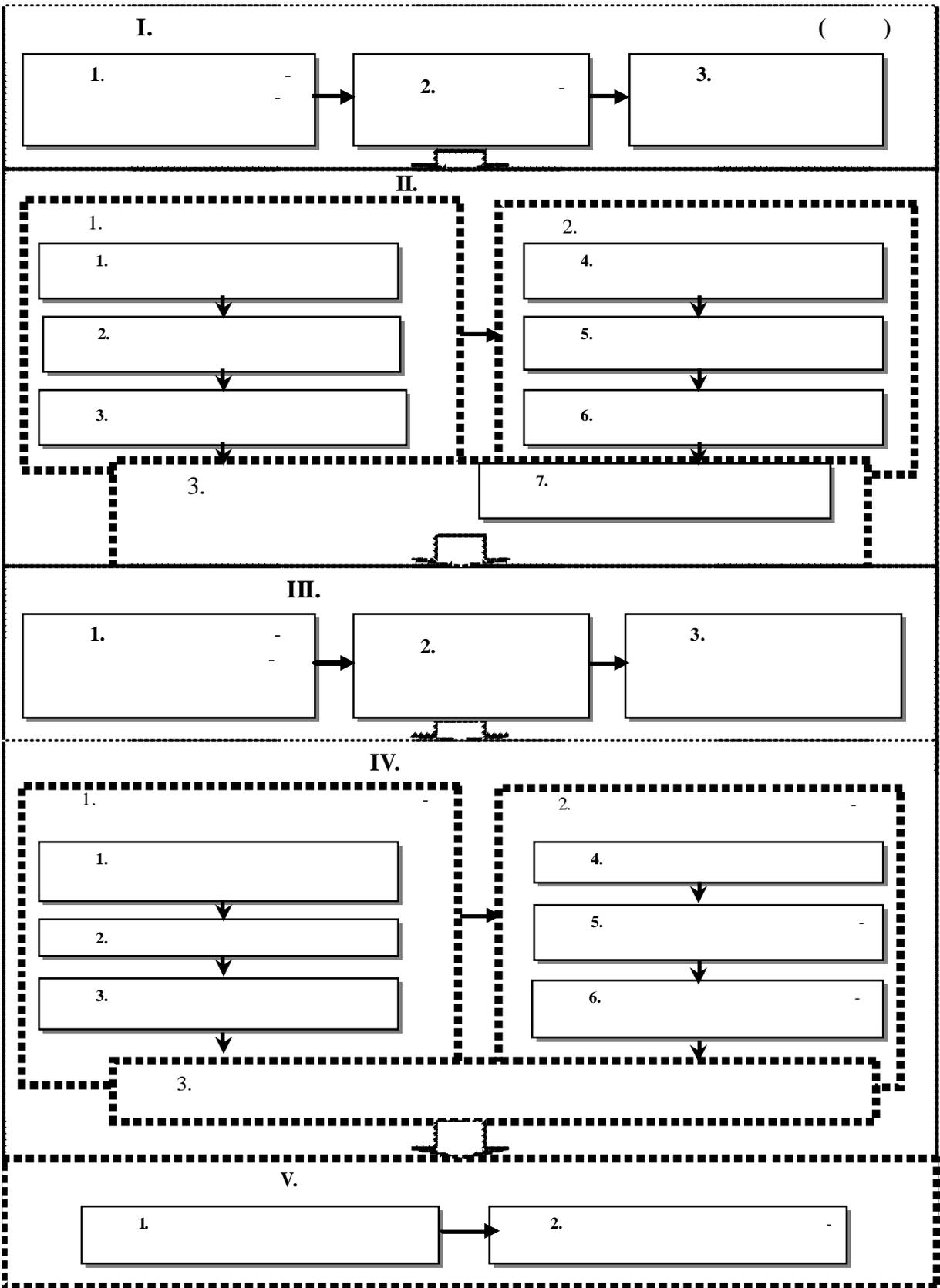
$$I = \sum_{i=1}^n \text{MAX}_i \times P_i$$

$$P_i = 1; K_i > t_i$$

$$P_i = 0,5; K_i \in t_i$$

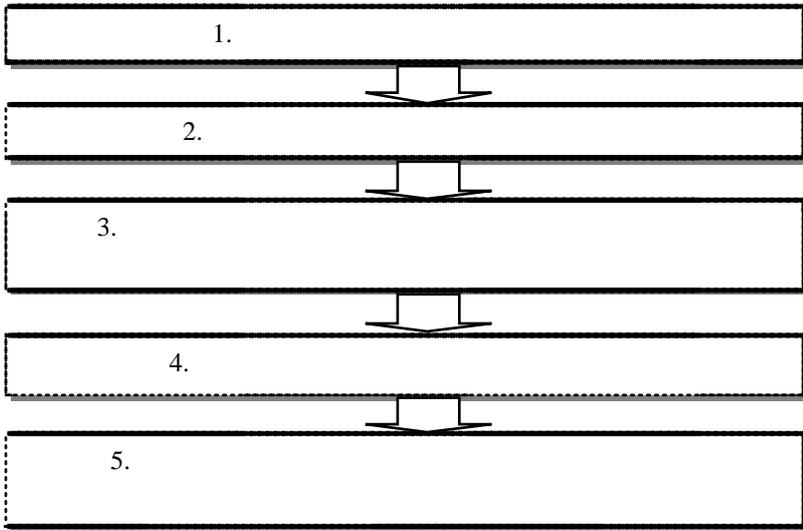
$$P_i = 0; K_i < t_i$$

(1)



.1.

([7])



I —
; MAX —
i-
; P —
; K —
[8]:
1.
2. i-
, = 1, ..., n.

. 2. ([7])

1. - *

-		0,5
	-	1
	, .	0,05
-		
		2
-	-	1
-	, .	1

* [2, 4]

2. *

		-	
	0,5	0,48	0,4-0,6
	1	2	1,0-3,0
	0,05	0,01	-0,02-0,04
		0,84	0,1-0,2
	2,-2,5	1,5	0,8-2,1
	1	1,02	0,4-1,6
	1	1,04	0,9-1,2

* [2, 4]

3.

• $a_i = \frac{x_i}{x_i}$, (2)

• $a_i = \frac{x_i}{x_i}$, (3)

3. $I = \pm a_1 \pm a_2 \pm a_3 \pm \dots \pm a_n = \sum a_i$. (4)

3.

	10
	10
	10
	10
	20
	20
	20
	100

[2]

4.

	0,00	0,50	1,0
	> 0,60	0,40–0,60	< 0,40
	< 1,00	1,00–2,00	> 2,00
	< 0,00	0,00–0,05	> 0,05
	< 0,50	0,50–0,90	> 0,90
	< 0,80	0,80–1,00	> 1,50
	> 1,10	0,90–1,10	< 10,90
	< 0,85	0,85–1,00	> 1,00

[2, 4]

5.

« » 2014–2016 . *

	2014 .	2015 .	2016 .
	0,27	0,26	0,21
	145,9	469,0	0,11
	0,002	0,014	-0,004
	0,49	1,35	0,0003
	297,6	321,5	269,3
	0,003	0,003	0,004
	0,63	0,63	0,63

*

6.

» « » 2014–2016 . *

	2014 .	2015 .	2016 .
	1,0	1,0	1,0
	1,0	1,0	0,0
	0,5	0,5	0,0
	0,0	1,0	0,0
	0,5	0,5	0,5
	1,0	1,0	1,0
	0,0	0,0	0,0

*

7.

« », 2014 – 2016 . *

	2014 .	2015 .	2016 .
	10	10	10
	20	20	0
	5	5	0
	0	10	0
	5	5	5
	10	10	10
	0	0	0
	50	60	25

*

« (.8). »

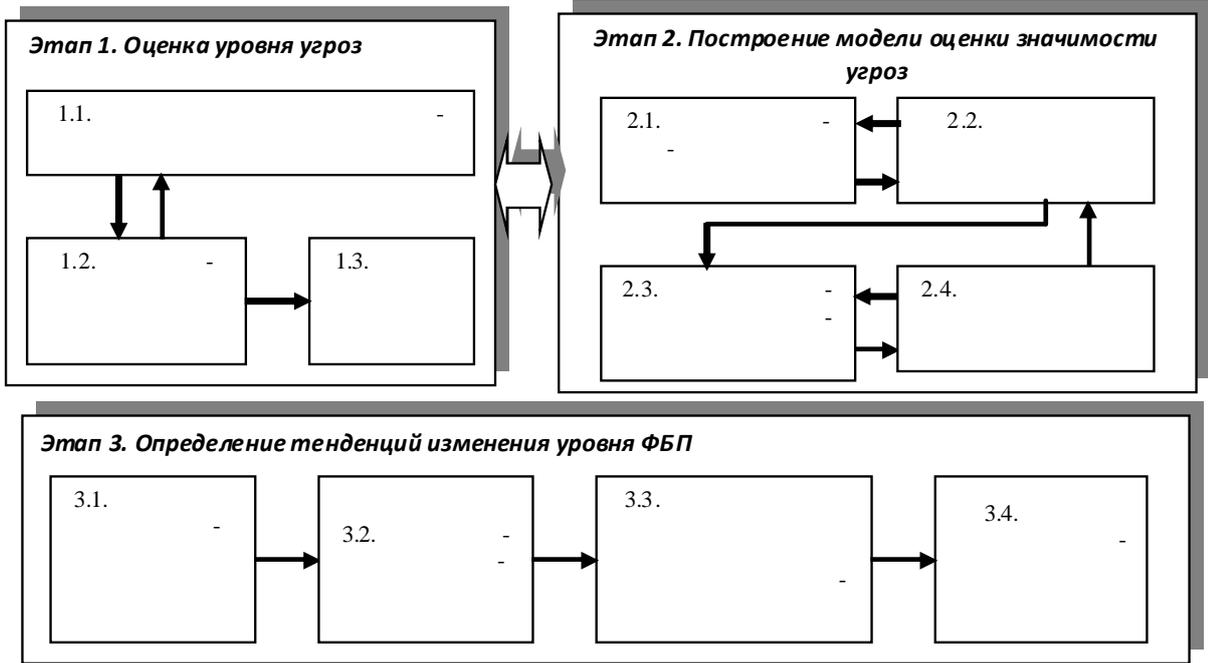
4

14.

« » .9.

« » 2 .

« »,



.3.

[7])

(.4).

1

2 —

, 3 —

, 4 —

I, III, VII

II, IV, VI, VIII

I → II —

I → IV —

I → V —

III → II —

- « ».
- ,
- « ».
1. — 2015. — 4 (33). — .67–75.
2. « » — 2015. — 3 (32). — 30–36.
3. // — 2015. — 4 (33). — .22–27.
4. [] // , 2007. — : www.ibl.ru/konf/061207/55.html (: 15.08.2018).
5. // , 2017. — .79–82.
6. []. — : www.konspekt.biz/index.php?text=525 (: 15.08.2018).
7. (): / « », 2015. — 239 .
8. // (. — . , .7 2016 I). — « », 2016. — .64–66.
9. : / . — : , 2016. — 152 .
10. // . — 2016. — 4 (53). — .292–299.
11. // . — 2006. — 4. — .206–214.
12. : XVIII . — : . , 2016. — .180–181.

СПИСОК ЛИТЕРАТУРЫ

1. Blazhevich O.G. Rentabel'nost' predpriyatiya — vazhneyshiy pokazatel' effektivnosti deyatel'nosti predpriyatiya / O.G. Blazhevich A.L. Suleymanova // Nauchnyy vestnik: finansy, banki, investitsii. — 2015. — 4 (33). — S. 67–75.
2. Blazhevich O.G. Soderzhaniye ponyatiya «finansovaya bezopasnost' predpriyatiya» i formirovaniye sistemy pokazateley dlya yeye otsenki / O.G. Blazhevich, N.A. Kiril'chuk // Nauchnyy vestnik: finansy, banki, investitsii. — 2015. — 3 (32). — S. 30–36.
3. Voroby va .I. Analiz nauchnykh podkhodov k sushchnosti finansovoy ustoychivosti predpriyatiy // .I. Voroby va, Yu.N. Voroby v, N.A. Petrova // Nauchnyy vestnik: finansy, banki, investitsii. — 2015. — 4 (33). — S. 22–27.
4. Galochkina O.A. Problemy obespecheniya finansovoy bezopasnosti / O.A. Galochkina [Elektronnyy resurs] // Sotsial'no-ekonomicheskiye problemy razvitiya Rossii i protsessy globalizatsii: potentsial vozmozhnogo: sb. nauch. tr. — SPb.: Institut biznesa i prava, 2007. — Rezhim dostupa: www.ibl.ru/konf/061207/55.html (data obrashcheniya: 15.08.2018).

-
5. Getmanskaya A.D. Ogranicheniye nalichnykh raschetov kak instrument protivodeystviya tenevym ekonomicheskim protsessam // Povysheniye effektivnosti form i metodov rasprostraneniya sredi naseleniya znaniy po voprosam ekonomicheskoy i finansovoy bezopasnosti Rossii, bor'by s tenevymi dokhodami, protivodeystviya finansirovaniya terrorizma, ekstremizma, antigosudarstvennoy i destruktivnoy deyatel'nosti Sbornik dokladov Vserossiyskoy nauchno-prakticheskoy konferentsii. Pod redaktsiyey A.U. Al'bekova. — M.: Rossiyskaya akademiya yestestvennykh nauk, 2017. — S. 79–82.
6. Grosul V.A. Analiz denezhnykh potokov v sisteme otsenki finansovoy bezopasnosti predpriyatiya / A.V. Grosul, O.V. Antonova [Elektronnyy resurs]. — Rezhim dostupa: www.konspekt.biz/index.php?text=525 (data obrashcheniya: 15.08.2018).
7. Karanina, Ye.V. Finansovaya bezopasnost' (na urovne gosudarstva, regiona, organizatsii, lichnosti): monografiya / Ye.V. Karanina. — Kirov: FGBOU VO «VyatGU», 2015. — 239 s.
8. Kiril'chuk N.A. Sravnitel'naya kharakteristika metodov otsenki finansovoy bezopasnosti predpriyatiya / N.A. Kiril'chuk, O.G. Blazhevich // Finansovo-ekonomicheskaya bezopasnost' regionov Rossii: sbornik materialov I mezhdunarodnoy nauchno-prakticheskoy konferentsii (g. Simferopol' — g. Feodosiya, pgt. Koktebel', 7 oktyabrya 2016 goda). — Simferopol': FGAOU VO «Krymskiy federal'nyy universitet imeni V.I. Vernadskogo», 2016. — S. 64–66.
9. Kuntsman M. V. Ekonomicheskaya bezopasnost': uchebnoye posobiye / M.V. Kuntsman. — M.: MADI, 2016. — 152 s.
10. Medvedkina Ye.A. Genezis metodologii finansovoy bezopasnosti kak determinanty razvitiya ekonomicheskoy sistemy / Ye.A. Medvedkina // Finansovyye issledovaniya. — 2016. — 4 (53). — S. 292–299.
11. Plastun A.L. Klyuchevyye napravleniya razvitiya sistemy bezopasnosti sub'yektov khozyaystvovaniya / A.L. Plastun // Mekhanizm regulirovaniya ekonomiki. — 2006. — 4. — S. 206–214.
12. Shalneva V.V. Vidy diagnostiki nesostoyatel'nosti predpriyatiya / V.V. Shalneva, T.G. Zhavoronok // Problemy razvitiya finansovoy sistemy gosudarstva v usloviyakh globalizatsii: sb. trudov XVIII Mezhdunarodnoy nauchno-prakticheskoy konferentsii. — Simferopol': IP Korniyenko A.A., 2016. — S. 180–181.

3 2018

19 2018