



Ensuring The Economic Security Of The Enterprise

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ABSTRACT

The article identifies possible schemes that would cause economic loss to the enterprise, and studies the mechanisms of realization of economic threats.

KEYWORDS

Economic security, stages, financial and economic activity, optimal functioning, economic threats

INTRODUCTION

The category "economic security" is complex and dynamic. Its content is constantly replenished and developed on the basis of changes in the productive forces, scientific and technological progress, and the emergence of large-scale industries. This category should be considered in relation to both an individual

enterprise and industries, regions, countries, large international associations (SCO, BRIC, etc.). The study of this problem has a great perspective, indicated by the development of economic and social systems, which involves the study of individual aspects of the

relationship that arise within each production unit, civil society and the state.

Back in the 1960s – 1970s, a group of American researchers (H. Chenery, M. Bruno, A. Straut, P. Eckstein, N. Carter and others) developed a model of economic growth with two deficits. In this model, development is associated with the displacement of external sources of financing by internal ones, the replacement of imported goods with domestic ones, and the creation of prerequisites for overcoming external financial dependence.

Peruvian economist E. de Soto examined the influence of the shadow economy on the economic security of the state and came to the conclusion that it:

- Leads to a reduction in the legal sector of the economy;
- Has a negative impact on the economy as a whole, expressed in reduced productivity;
- Reduces investment;
- Reduces the efficiency of the tax system;
- Leads to an increase in the cost of utilities;
- Slows down technical progress;
- Causes numerous difficulties in the course of the formation of macroeconomic policy.

There are other studies directly related to the economic development of society. The distinction between economic growth and economic development was introduced into economic science by J. Schumpeter, an Austrian economist. Economic growth is an increase in the production and consumption of the same goods and services over time, and economic development is the emergence of something new, previously unknown, that is, innovation.

At the beginning of the XX century, industrial development required a deeper study of the need for social control over the economy to enhance economic development. J. Keynes, an English economist, founder of the Keynesian trend in economic theory, came up with ideas for a more active participation of the state in managing the economy and strengthening

state control over capital. Its main idea is the assertion that the free market is not a perfect economic system. The maximum possible employment of the population and economic growth can only be ensured by state intervention in the economy. The main principle of the market economy - making a profit - leads to the fact that such a profit is obtained by violating the socio-economic laws of the development of society, the release of low-quality products and many other negative phenomena. Strengthening state control leads to the elimination of these shortcomings, to a reduction in entrepreneurship initiatives.

In the modern world, neither economic growth nor economic development is possible without ensuring economic security at any stage or level of financial and economic activity, economic development in society.

Enterprises of various industries (construction, transport, communications, trade, etc.) have many differences, however, there is a universal scheme for the formation of the profit of an economic entity according to economic theory, which has the following form:

Profit = Income - Expenses.

The enterprise receives income from the sale of finished products, work performed, services rendered. It makes expenses in order to make a profit. Only the process of obtaining financial results (production of finished goods, performance of work, provision of services) differs significantly between industries.

For most enterprises in all sectors of the economy, management activities are the same. Management activity (accounting) is regulated by legislation (international standards), which largely unifies it and makes it fairly uniform.

Let us analyze, in the aspect of economic security, the activities of the enterprise without taking into account industry affiliation, considering individual elements of the financial and economic activities of the enterprise. We will determine the criteria by which this activity

proceeds optimally and without violations, and also consider all possible options for violating these criteria.

To analyze possible threats to economic security, we conditionally divide the financial and economic activities of an enterprise into the following blocks.

The enterprise purchases resources on the market (raw materials, materials, utilities, labor resources, works, other services of third-party organizations), uses them in the production of finished products, carrying out work, rendering services, which it subsequently sells. Material resources can be located at the following facilities of the enterprise:

- In the warehouses of the enterprise (storage of commodity values);
- At production facilities, works, services (workshops, construction sites, vehicles, retail outlets, etc.);
- On the way (by transport), in the warehouses of third parties and in the loading and unloading area.

Consider the parameters of inventory items, a change in which leads to damage or gain, namely:

- Quality of inventory items;
- The number of inventory items;
- The cost of inventory items when buying (selling).

Theoretically, at each stage of the production process, the quantity and quality of inventories can be changed, and when buying and selling, the third parameter is the cost. Since the accounting and analysis of the financial and economic activities of the enterprise can be kept only on the basis of primary documents, it is possible that these primary documents do not correspond to the actual ones, as well as carry out undocumented transactions or cause economic damage by changing the real market conditions for the enterprise.

It is practically impossible to create a highly effective permanent scheme of causing economic damage to an enterprise and obtaining benefits without the use of accompanying structures. The general sequence for creating related structures is as follows:

- A formal goal is motivated (proclaimed), as a rule, a purely positive and objectively necessary;
- A structure (group of structures) is created to solve the previously identified goals;
- The structure begins to function;
- Gradually control over part of the business processes of the enterprise is transferred from the enterprise to this structure, and the enterprise ceases to control them;
- Related structures and stakeholders get control over business processes and, as a result, material benefits.

In practice, this option, in addition to causing direct economic damage, can lead to the transfer of control over individual and sometimes key business processes to third parties and to the oppression of the functions of individual divisions of the enterprise.

Let's analyze the scheme of causing economic damage to an enterprise in the context of time. Let us assume that damage and gain can be carried out according to several variants of the scheme, the optimization of which takes place taking into account the following main factors:

- The profitability of the scheme;
- Availability of "own" employees at key locations for the scheme;
- Simplicity of circuit execution;
- The probability of opening the circuit.

In any scheme, there are two most important factors: how to get the benefit and how to hide it.

Receiving benefits, as a rule, is associated with the alienation of inventories, financial assets in one way or another. Therefore, it is important to be able to obtain permanent or temporary

access to commodity values and assets in one form or another. For this, a wide arsenal of means and methods can be involved. Actions taken by attackers usually follow the sequence:

- 1) Obtaining information about the financial and economic activities of the enterprise or its part, mainly from the management of the enterprise, including the higher one, as well as from a number of departments: financial service, accounting, commercial department;
- 2) Development, based on the information received, of a scheme for obtaining benefits (causing economic damage to the enterprise), a detailed study of the structure of the enterprise's business processes using both the employees of the enterprise and consultants and experts invited for various purposes;
- 3) Carrying out the transformations necessary for the implementation of the scheme, since at the initial stage it cannot be immediately and easily implemented by the organizers due to the absence of "their" people and additional infrastructure in key positions. Preliminary training can be accompanied by changes in the organizational structure of the enterprise and business processes, increased activity of a number of employees, work conflicts, pressure on employees, identification of shortcomings in work, inviting third-party consultants, personnel changes, frequent or unexpected dismissals, hiring new employees, the emergence of new contractors enterprises, etc.;
- 4) Testing the scheme in order to simply explain the damage to the enterprise by an accidental error, oversight;
- 5) Implementation of the scheme (the least noticeable part of the scheme, since no outwardly unusual actions are taking place). It is accompanied by reports on positive changes in the work of the unit, the savings received, and bonuses for distinguished employees.

The highest degree of economic security at the enterprise is achieved provided that the entire set of indicators is within the permissible limits of their threshold values, non-observance of which interferes with the normal course of development of reproduction. The main criteria for economic security include:

- Resource potential and development opportunities, the efficiency of the use of resources, capital and labor, its compliance with the level in other industries, regions, as well as the level at which threats of an internal and external nature with are kept to a minimum;
- Competitiveness;
- Independence and the ability to resist external threats;
- Social stability and conditions for the prevention and resolution of social conflicts.

Thus, the following conclusions can be drawn:

- Economic damage to the enterprise can be caused by any of its employees (group of employees) at any place where the financial and economic activities of the enterprise are carried out, at any stage of the production cycle and commercial activities of the enterprise, as well as by the counterparty of the enterprise;
- To inflict economic damage on an enterprise, it is necessary to use the shortcomings of the organizational structure, create schemes of activities (flow charts, description of business processes, workflow);
- For causing economic damage to the enterprise, real and front organizations, counterparties in any area of financial and economic activities of the enterprise can be actively used;
- Insufficient internal and external audit and reporting analysis for making correct management decisions contributes to economic damage.

MATERIALS AND METHODS

The paper considers the integrated economic security category in the dynamics of historical development, identifies the optimal conditions for the functioning of the enterprise, and identifies ways of threatening to business based on the classification of interrelated units of financial and economic activity. The work uses the lessons learned and public practice, reflecting the objective regularities in the development of financial and economic activity, as well as the simulation of realization of economic threats to the enterprise.

RESULTS AND DISCUSSION

I analyzed some individual elements of the classification of interrelated units of financial and economic activity in the aspect of economic security of enterprises without regard to the industry. I built a model of cash flow and inventory, works and services. I determine the criteria according to which the financial-economic activity occurs without violations and consider all possible violations of these criteria and ways to obtain benefits. I outline the actual potential ways to carry out economic threats.

CONCLUSIONS

Issues of ensuring the economic growth are the ones of national security. In most cases, monitoring procedures, audit and other checks do not provide the economic security of enterprises. This indicates a lack of effectiveness analysis of the financial-economic activities of regulatory agencies and stakeholders. To undertake good control measures on the economic security of enterprises, some other approaches are required.

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