

ПЛАТФОРМА 3

«УПРАВЛІННЯ ФІНАНСОВО-ЕКОНОМІЧНОЮ БЕЗПЕКОЮ БІЗНЕС-ПРОЦЕСІВ»

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MANAGEMENT OF BUSINESS PROCESSES AS A TOOL FOR ENSURING ENTERPRISE ECONOMIC SECURITY

In modern market conditions enterprise economic security management, i.e. the protection of business, is a necessary condition of successful functioning and insurance of a single coherent mechanism of its work.

Therefore, the issue of strengthening financial and economic security of domestic enterprises is important through the introduction of an appropriate mechanism of business processes management.

Such leading scientists as A. Arefeva, I. Binko, M. Voynarenko, V. Geyets, V. Duhov, M. Ermashenko, Ya. Zhalilo, T. Kosyanchuk, T. Kuzenko, V. Martynyuk, V. Mykytenko, V. Muntiyan, I. Tarasenko, etc devoted their studies to contemporary issues relating to business economic security. In the practice, business security is paid too little attention: in most cases, problems are realized only when the crisis phenomena are of considerable magnitude, or what is much worse, irreversible.

Basing on the conducted researches it has been determined that a comprehensive and systematic approaches to the organization of business economic security will provide the most complete reliable protection. In this context, the system can be characterized as a complex of management, insurance, legal, economic, security, custodial, judicial and other measures to protect business from unlawful attacks, minimize or avoid material and other losses. As the main characteristics of the system of financial and business economic security depend on the object of

protection that is complex and multifaceted, it is necessary to have a comprehensive approach to the process control system of financial-economic security.

A comprehensive system of enterprise economic security is a set of interrelated activities of organizational and legal nature that is carried out by special bodies, services, units of the economic entity, aimed at protecting vital interests of individuals, enterprises and the state from illegal actions on the part of actual or potential natural or legal people, which can result in substantial economic loss and economic growth in the future.

As promising areas of business, management and insurance of the effectiveness of economic security management can become a concept of process-oriented management (ABM – Activity-Based Management).

As it is known, the management object in the concept of ABM is the activities processes, i.e. business processes. Network processes and management processes form the basis of system of ABM.

Taking into account the characteristics of ABM, it can be claimed that this concept has a more organizational context than accounting.

Thus, the formation of the system of enterprise economic security management on the basis of the concept of ABM should be considered as an organizational methodology that encourages the enterprises management to certain organizational transformations and changes.

Therefore, organizational design system that enables the modelling of process structure and architecture of process-oriented economic security management is the most difficult stage of the economic security management.

It is advisable to carry out organizational design of the economic security management system according to the methodology of ABM in such sequence:

- creation of the target control model, that is, to clarify and detail the company goals;
- development of enterprise functional models, i.e. defining the key business functions of the enterprise;
- identification and description of controlled business processes;

- diagnosis and description of the properties of controlled processes;
 - determining the sequence of controlled processes and their interaction, taking into account the properties of processes, i.e. the formation process of the structure;
 - selection of indicators corresponding to the properties of the controlled processes;
 - coordination of process indicators with the target indicators of the enterprise;
 - description of the organizational model business functions and processes;
 - construction of a model of economic security management;
 - development and approval of model regulations of economic security management.

Thus, an organized system of economic security management improves control, coordination and communication within this system, as well as the enterprise as a whole.

It should be noted that ABM broadens the scope of economic security management task.

These tasks include identification and study of causes of deviations from the established processes and actual costs of the planned level; determination of the feasibility of providing a performance standard level, functioning of processes, by matching internal and external losses of the non-compliance costs.

They also include development and implement programs of preventive and corrective measures to prevent possible causes of mismatch that generates threat and estimated costs for this program.

In our opinion, the proposed approach to developing the models of enterprise economic security management on the principles of ABM may be an effective tool of process management of creating value and controlling costs, focused on the enterprise business processes.

Therefore, as a result, the company achieves transparency, simplicity and accessibility of information, providing operational configuration management and functioning of the enterprise.