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Y.F. Hudz, V.A. Aleksenko

THE ESSENCE AND FUNCTIONS OF THE DIAGNOSTICS OF THE ECONOMIC SECURITY OF THE ENTERPRISE

The article examines the concepts and views of domestic and foreign scientists regarding the diagnosis of the economic security of enterprises. The mechanism for diagnosing economic security of enterprises is substantiated. Approaches to the interpretation of the essence of the concept of «diagnostics of the economic security of enterprises» are considered. The main provisions and directions of the diagnosis of the economic security of enterprises, its role in making management decisions with the need for preliminary diagnosis of the enterprise's activity are determined.

Types of diagnostics of economic security of enterprises, models used in practice, which allow structuring and identification of relationships between main and indirect indicators are summarized. It is noted that diagnostics of the economic security of enterprises should be applied in the process of managing the enterprise constantly and continuously, as a result of which it is possible to identify new trends that require the introduction of specific constructive changes in the management process.

Conclusions were made about the need to use a diagnostic approach when solving important problems and making decisions. Based on this, ways to improve diagnostics of the economic security of enterprises were formulated and proposed.

The article carried out a theoretical study of scientific views regarding the essence of the concept of diagnostics of economic security of enterprises, the results of which allowed to cite the author's formulation of the essence of the concept of «diagnostics of economic security of enterprises»; the developed characteristics of diagnosis as an element of management of the socio-economic system are presented. The article develops and substantiates the method of diagnosing the economic security of the enterprise, which allows taking into account positive and negative deviations in the functioning of the economic entity.

Key words: diagnostics, economic security, assessment, diagnostics of economic security of the enterprise.

Formulation of the problem. In modern economic conditions, which are characterized by high risks, military aggression, increasing economic and political imbalances, the procedures for diagnosing the economic security of a diagnostic enterprise as a guarantee of effective management reach a qualitatively new level.

Diagnostics of the economic security of the enterprise is a process of constant monitoring of the state of economic processes and phenomena for its assessment and timely detection of problems of the functioning of the economic entity by direct and indirect signs. It is aimed at developing directions and measures to eliminate various negative causes and is aimed at systematizing and optimizing the work of the entire enterprise and its security.

It should be noted that the issue of improving the efficiency of enterprise management has worried scientists and practitioners for many decades. The complexity of the nature of enterprise activity in modern conditions puts forward new requirements for management tools and, in particular, for methods of research and diagnosis of economic security of the enterprise.

Currently, there are objective prerequisites for the application in the enterprise management system of a tool that would allow conducting a detailed diagnosis of the economic security of the enterprise, obtaining reliable and complete information about the activity of the enterprise, which would serve as a basis for the development and adoption of effective management decisions regarding the diagnosis of economic security enterprises.

We believe that diagnostics can be such a management tool. The tasks of which are the assessment of the effectiveness of economic activity for different periods, the identification of the influence of factors on it, as well as the determination of financial stability, solvency, creditworthiness, and investment attractiveness. Military actions in Ukraine are caused by the need for a deeper study of the state of business entities in order to develop a mechanism for their safe development and prevent bankruptcy in their economic activities.

This actualizes the development of new approaches to the study of the state of the enterprise's activity at a certain stage in a certain period of time, one of which is the diagnosis of the economic security of the enterprise. The need to assess the state of economic security of the enterprise is dictated by the fact that the definition of safe activity according to inertial forecasting methods is entirely based on diagnosing the economic security of the enterprise.

Diagnostics of the economic security of the enterprise makes it possible to identify negative aspects and trends of the economic entity's development and develop a strategy for future development, which makes it possible to eliminate existing defects and increase the efficiency of activity. Therefore, for a better understanding of the relevance and essence of the studied concept, it is worth considering and analyzing scientific publications that cover this issue.

Analysis of the latest research and publications. Scientific studies on the formation and development of diagnostics of the economic security of the enterprise, its business processes, were conducted by foreign and domestic scientists. Among them, V. Rapoport, J. Lafta, V. Zasanskyi, O. Kurinenko, O. Kovalenko, N. Zayarna made a significant contribution.

The scientists determined the forms of diagnosing the economic security of the enterprise, its place in economic analysis, studied the procedures, methods and models of diagnosing the economic security of the enterprise, developed techniques for the practical application of diagnosing the economic security of the enterprise. In most of the works, various aspects of diagnosing the economic security of the enterprise are considered, therefore there is ambiguity in the opinions of researchers, some issues are debatable and require additional research.

But, as can be seen from the analysis of individual publications, the requirements for the content of the process of diagnosing the economic security of the enterprise, the list of research objects, the methodology of generalization of the obtained results are still at the stage of formation and are ambiguously interpreted by individual specialists. Therefore, the main research task of this work is the clarification of the concept of «the essence of diagnosing the economic security of the enterprise» and the justification of its main tasks.

The purpose of the article. The purpose of the article is to determine the essence, role and significance of diagnostics of economic security of the enterprise and ways of its improvement.

Presentation of the main research material. In the conditions of modern challenges, the validity and effectiveness of management decisions at the micro and macro levels largely depends on the results of conducting diagnostics of the economic security of the enterprise, the content of which goes beyond the calculation of individual coefficients and involves the study of a set of indicators that reflect various aspects of the enterprise's activity.

A significant number of enterprises in Ukraine have an unsatisfactory capital structure and lack working capital. With the timely development and implementation of measures aimed at improving the diagnostics of the economic security of the enterprise in the long term, such enterprises can increase their property potential, restore solvency and profitability.

Preventing the development of negative phenomena at enterprises is possible only by systematically providing management personnel with information about the current level of financial stability and the ability of trading enterprises to further develop. Such financial and analytical information should be obtained based on the results of the assessment based on the diagnosis of the economic security of the enterprise.

«When conducting a diagnosis of the economic security of an enterprise, it is necessary to study the value of the indicators obtained as a result of conducting a financial diagnosis, from the point of view of the compliance of their actual values with the normative levels for a specific enterprise, to determine the factors that influenced the value of the indicator in the reporting period and to make a forecast of its value for the future» [1]. «At the same time, the identification of reserves for increased profitability, cost reduction and other reserves for the effective development of enterprises is the subject of diagnostics» [2, p.16].

Diagnostics of the economic security of the enterprise depends on the results of its production, commercial and financial activities. The higher the performance of works and services, the lower their cost, the higher the profitability and the higher the profit, the better the financial condition of the enterprises.

And vice versa, as a result of the failure to fulfill the implementation plan, the cost of production increases, the turnover and the amount of profit decrease and, as a result, the financial condition of the enterprise, its solvency, deteriorates. «Diagnostics of the economic security of the enterprise is expressed in the ratio of the structures of its assets and liabilities, that is, means of enterprises and their sources» [3].

The main tasks of the enterprise economic security diagnostics organization are to determine the quality of the financial condition, study the reasons for its improvement or deterioration over a certain period, and prepare recommendations for increasing the financial stability and solvency of enterprises.

The importance of diagnostics as a research method is determined by its necessity in the development and implementation of the enterprise development strategy and the implementation of effective management. Comprehensive diagnostics is appropriate when the enterprise does not have a system for monitoring current activities, as well as when it is difficult to determine the «bottlenecks» of their causes and the sequence of solving problems.

The organization of diagnostics of the economic security of the enterprise must be carried out in accordance with the methodology defined at the enterprise and according to a specific system of indicators. Therefore, for each enterprise, taking into account the specifics of its work, it is advisable to develop a cognitive model of the relationship of all financial indicators and processes involved in the formation of financial statements.

This model shows «the relationship between the accounting and analytical process regarding the formation and study of financial reporting of enterprises and the process of managing its financial activities» [4, p.40].

Diagnostics of the economic security of an enterprise must be systematically and comprehensively evaluated using various methods, methods and techniques of diagnostic organization.

The main tasks of diagnosing the economic security of the enterprise:

- analysis of the efficiency of the use of capital of enterprises, provision of trading enterprises with own working capital;
- assessment of the state and dynamics of liquidity, solvency and financial stability of enterprises;
- assessment of the profitability of trading enterprises and quantitative assessment of its competitiveness;
- analysis of the condition of trading enterprises on the financial market;
- «determination of reserves for increasing the efficiency of production and economic activity of trading enterprises» [5].

To ensure the appropriate level of economic security of the enterprise, its financial activity should be aimed at the systematic receipt and effective use of financial resources, compliance with settlement and credit discipline, and the achievement of a rational ratio of own and borrowed funds.

The organization of diagnostics of the economic security of the enterprise is a necessary stage for the development of plans and forecasts for the financial recovery of the enterprise. In order to achieve the main goal of the organization of enterprise diagnostics - objectively conducting it and identifying, on this basis, potential opportunities for increasing the efficiency of the formation and use of resources, various methods of conducting may be used.

«The main goal of diagnosing the economic security of the enterprise is an objective assessment of the economic state and the identification of opportunities to improve the efficiency of the enterprise's functioning by identifying reserves for improving the financial state of the enterprise and its solvency» [6, p. 11].

International practice has developed methods for diagnosing the economic security of an enterprise, which are based on a variety of absolute and relative typical indicators, which make it possible not only to analyze the balance sheet items of trading enterprises, but also to compare enterprises of a separate branch of the economy or those engaged in similar activities.

Methods of conducting and organizing diagnostics of the economic security of the enterprise are shown in Table 1 «By subjects of conducting and organizing diagnostics of the economic security of the enterprise, it is divided into external and internal analysis[7]. Internal analysis is carried out by employees of economic and financial services of enterprises based on the involvement of both official financial reporting and internal information in order to use the obtained results for planning and control of financial diagnostics.

The purpose of its conduct is to determine the placement of own funds in such a way as to ensure the normal functioning of trading enterprises, obtain maximum profit and prevent bankruptcy of trading enterprises. External analysis is carried out by investors, suppliers of material and financial resources, control bodies based on public reporting. The purpose of external diagnostics is to determine the possibility of profitable investment of funds to ensure maximum profit and eliminate the risk of loss of funds.

Table 1

Methods of diagnosing the economic security of the enterprise

Method name	Characteristics of the method
Horizontal analysis	Comparison of each reporting position with the previous period
Vertical Analysis	Determination of the structure of financial indicators with the identification of the influence of various factors on the result as a whole
Trend analysis	Comparison of each reporting position with a number of previous periods and determination of the trend, i.e. the main trend of the dynamics of the indicators, cleared of the influence of individual characteristics of individual periods, with the help of the trend, the most important financial indicators are extrapolated for the prospective period, i.e. the prospective predictive organization of diagnostics
Analysis of relative indicators	Calculation of relationships between separate items of the report or items of different forms of reporting, determination of relationships between indicators
Comparative analysis	Intra-business organization of aggregated indicators of reporting according to individual indicators of the enterprise itself, as well as inter-business organization of indicators of the given firm compared to the indicators of competitors or to average industry and average indicators
Factor analysis	Determining the influence of individual factors on the performance indicator of deterministic, i.e. separated in time or stochastic methods that do not have a certain order of research, while the factor organization can be both direct, when the performance indicator is divided into separate components, and reverse synthesis, when its individual elements with combine into a general performance indicator

* Compiled by the author based on sources 2-6

«The main purpose of the organization's external diagnostics is the evaluation of absolute profit indicators, profitability indicators, the organization of diagnostics of the economic security of the enterprise, their financial stability, and the evaluation of enterprises» [8, p.57].

Therefore, diagnostics of the economic security of an enterprise are methods of carrying out and forecasting the economic state of enterprises. Its content is determined by the subject, purpose and tasks that it allows to solve. To date, the purpose of diagnostics of the economic security of the enterprise is timely diagnosis and resolution of problems of the functioning of the enterprise, elimination of crisis situations and prevention of bankruptcy. Thus, summarizing the given material, we can say that the organization of diagnostics at enterprises is one of the important elements in the management system and making various economic decisions.

Comparative characteristics of the types of analysis are given in Table 2. The main content of the internal diagnosis of the economic security of the enterprise is the study of the dynamics of the enterprise's profit and profitability, its creditworthiness, liquidity and solvency, assessment of the use of property and invested capital, organization of own financial resources.

Every year, the role of a timely and qualitative analysis of the economic security of an enterprise is increasing, due to the fact that, only with real data on the results of financial and economic activity, it is possible to realistically assess the situation at enterprises and make the most correct decision regarding its improvement.

Aggregating the presented points of view regarding the essence of the concept of diagnosing the economic security of an enterprise, diagnosis can be defined as obtaining the result of a system of relationships that arise in the process of the circulation of funds of a business entity, as well as the sources of these funds, which characterizes the presence of various assets on a certain date, the size of liabilities assets, the ability of the business entity to function and develop in a changing external environment, the current and future ability to satisfy the demands of creditors, as well as its investment attractiveness.

It should be noted that when conducting a diagnosis of the economic security of an enterprise, it is necessary to study the value of the indicators obtained as a result of the organization of the diagnostic, from the point of view of compliance of their actual values with the normative levels for a specific enterprise, to determine the factors that influenced the value of the indicator in the reporting period and to make a forecast of its value for perspective.

Different methods can be used to achieve the main goal of diagnosing the economic security of an enterprise - objectively conducting it and identifying, on this basis, potential opportunities for increasing the efficiency of the formation and use of financial resources. In this context, we note that international practice has developed certain methods of organizing the diagnosis of the economic security of an enterprise, which are based on a variety of absolute and relative typical indicators, which make it possible not only to evaluate the balance sheet items of enterprises, but also to compare enterprises of a separate branch of the economy or those engaged in similar activities.

Table 2

The main features of the internal and external diagnosis of economic security of the enterprise

A sign of classification	Type of diagnosis	
	external	**internal**
Appointment	General assessment of property status and financial diagnosis	Search for reserves to increase profit and efficiency
Performers and users	Owners, securities market participants, tax authorities, creditors, investors	Management personnel of the enterprise (managers and specialists)
Basic information support	Accounting reporting	Regulated and unregulated sources of information
The nature of the information provided	Publicly available analytical information	Detailed analytical information of a confidential nature
The degree of unification of the methodology	The possibility of unification of procedures and algorithms is quite high	Individual developments
Dominant time aspec	Retrospective and prospective	Operative

** Compiled by the author based on sources 1-4

Therefore, in accordance with the purpose of the enterprise's economic security diagnostics organization, its main tasks are to determine the quality of diagnostics, study the reasons for its improvement or deterioration over a certain period, and prepare recommendations for increasing the financial stability and solvency of enterprises.

The main sources of information for diagnosing the economic security of an enterprise are:

- financial reporting indicators of enterprises;
- indicators of statistical reporting of enterprises;
- current accounting data.

Information for the organization of diagnostics of economic security of the enterprise is divided into open and closed. Open information is information contained in accounting and statistical reports that go beyond the boundaries of trading enterprises (form No. 1 «Enterprise balance sheet», form No. 2 «Report on financial results», form No. 3 «Report on the movement of equity capital», form No. No. 4 «Cash flow statement», form No. 5 «Notes to the annual financial statements»).

Closed information includes planned and forecasted indicators, norms, standards, limits, tariffs, that is, information that constitutes a commercial secret. «According to the current legislation of Ukraine, the company has the right to keep such information secret. Its list is determined by the head of the enterprise»[3].

From the point of view of diagnosing the economic security of the enterprise, there are three main requirements for accounting. It should enable:

- assessment of the dynamics and prospects of the company's profit;

- assessment of the company's available financial resources and the efficiency of their use;
- «making sound managerial decisions in the field of finance for the organization of investment policy» [9, p.41]. Table 3 shows the information needs of the main reporting users.

Table 3

Information needs of the main users of financial statements

Reporting users	**Information needs**
Investors, owners	Purchase, sale and possession of securities Participation in the capital of the enterprise. Management quality assessment. Determination of the amount of dividends.
Management of the enterprise	Regulation of enterprise activity
Banks, suppliers and other creditors	Securing the obligations of enterprises Assessment of the ability of enterprises to perform their tasks in a timely manner obligation
Customers Замовники	Assessment of the enterprise's ability to fulfill its obligations in a timely manner
Employees of enterprises	Assessment of the enterprise's ability to fulfill its obligations in a timely manner Ensuring the company's obligations to employees
State administration bodies	Formation of macroeconomic indicators

** Compiled by the author based on sources 4-8

The information needs of users of financial statements differ according to the purpose of its use. Financial reporting must provide accurate, relevant, reliable and comparable information regarding the diagnosis of the economic security of the enterprise, the results of the enterprise's activities, the movement of its cash funds, changes in the composition of equity capital.

Financial statements must be prepared and provided to users within certain deadlines determined by applicable law. In case of excessive delay in providing reporting information, it may lose its relevance. Financial statements of enterprises also contain other information about the state of the finances of enterprises. Based on the analysis of the reported data, the main trends in the formation and use of the company's financial resources, the reasons for the changes that have occurred, the company's strengths and weaknesses, and reserves for improving the company's financial diagnostics in the future are determined.The purpose of various components of financial reporting is given in Table 4 [10, p.54].

Table 4.

Purpose of the main components financial reporting

Components financial reporting	Content	Use of information
Balance	The availability of economic resources controlled by the trading company as of the balance sheet date	Assessment of the resource structure of trading enterprises, their liquidity and solvency of the enterprise; forecasting future loan needs; assessment and forecasting of changes in economic resources that the enterprise will control in the future
Report on financial the results	Incomes, expenses and financial results of enterprises for the reporting period	Assessment and forecast of profitability of the enterprise; structure of income and expenses
Equity report	Changes in the equity capital of trading enterprises during the reporting period	Assessment and forecast of changes in equity
Traffic report Money funds	Generation and use of cash during the reporting period	Assessment and forecast of operational, investment and financial activities of the enterprise
Notes	Selected accounting policy. Information not provided directly in the financial statements	Assessment and forecast: accounting policy; risks or uncertainties that affect the trading company, its resources and liabilities; activities of the company's divisions

** Compiled by the author based on sources 4-10

«In the process of drawing up the company's financial statements, one should be guided by the principles of autonomy, continuity of the company's activities, periodicity, accrual, compliance, consistency, prudence, as well as a single monetary measure. During the preparation of financial statements, it is necessary to try to harmonize all the listed principles in order to achieve the appropriate qualitative characteristics of financial statements» [1].

Summarizing the above material, it should be noted that the main sources of information for assessing the diagnosis of economic security of the enterprise are indicators of financial and statistical reporting of trading enterprises and current accounting data.

It should be noted that the issue of improving the efficiency of enterprise management has worried scientists and practitioners for many decades. The complexity of the nature of the activities of enterprises in modern conditions puts forward new requirements for management tools and, in particular, for methods of research and evaluation of their activities. Currently, there are objective prerequisites for the application in the enterprise management system of a tool that would allow conducting a detailed study, obtaining reliable and complete information about the enterprise's activities, which would serve as a basis for the development and adoption of effective management decisions [11].

Information for diagnosing the economic security of an enterprise is divided into open (represented by information contained in accounting and statistical reports and beyond the boundaries of trading enterprises) and closed (planned and forecasted indicators, norms, standards, limits, tariffs, that is, information that constitutes secret).

It should also be noted that the information needs of users of financial statements differ according to the purpose of its use. Therefore, financial reporting should provide accurate, relevant, reliable and comparable information regarding the diagnosis of the economic security of the enterprise, the results of the enterprise's activities, the movement of its cash funds, changes in the composition of equity capital.

An important point in the organization of diagnostics of the economic security of the enterprise is the use, in addition to financial reporting at enterprises, of other information that is available only to the personnel of the enterprise, in particular, planning and normative (financial plan, regulations), design and technological information, off-the-record information (marketing studies, laws, instructions, expert information).

The importance of carrying out diagnostics of the economic security of the enterprise as a method of researching the security of the enterprise is determined by its necessity in the development and implementation of the strategy of the development of the enterprise and the implementation of effective management. As a component of the management process, diagnostics of the economic security of the enterprise is necessary for assessing the attractiveness of the enterprise from the point of view of an external investor, determining its position in national and other ratings; diagnostics allows to identify reserves and opportunities, strengths and weaknesses of the enterprise, to determine the directions of adaptation of the internal capabilities of the organization to changes in the conditions of the external environment.

Comprehensive diagnostics is appropriate when the enterprise does not have a system for monitoring activities, as well as when it is difficult to determine the «bottlenecks» of their causes and the sequence of solving problems. The following principles of diagnosing the economic security of the enterprise follow from the requirements for management: strategic focus, focus on quantitative standards; transparency; precision; adequacy; integration; simplicity and economy.

The main tasks that are solved during the diagnostics of the economic security of the enterprise:

- determination of the state of the enterprise at the time of the study (financial state, property state of the enterprise, sufficiency of capital for current activities and long-term investments, need for additional sources of financing, ability to raise capital, rational use of borrowed funds, efficiency of the enterprise);

- identification of trends and regularities in the development of the enterprise during the research period;

– identification of «bottlenecks» that negatively affect the financial condition of the enterprise;

- identification of reserves that the company can use to improve its financial condition.

Diagnostics of the economic security of the enterprise should include the following stages:

- collection of information and processing of the research object;

- determination of the reasons that led to a change in the company's financial position.

At the first stage, they give an assessment of the current state of the enterprise, as well as analyze the changes that have occurred in comparison with the previous period. In particular: analyze the dynamics of indicators; determine the permissible level of reduction of coefficients; find out the reasons for the reduction of the coefficients; assess the level of criticality of the problem. At the second stage of diagnosing the economic security of the enterprise, the reasons that influenced the change in the financial situation of the enterprise are determined. Namely: clarify and analyze the reasons and make recommendations for improving the state of the enterprise.

At the third stage, the methodological foundations of solving the problem are determined, more effective methods are chosen, and on this basis, the efficiency of the financial activity of the enterprise is normalized and increased. Diagnostics of the economic security of the enterprise provides the most reliable and convincing results of the analysis of all spheres of the enterprise. The results of the diagnosis and the proposed recommendations will help the management in developing a flexible strategy for effective functioning and further dynamic development of the enterprise.

The main goal of anti-crisis financial management is the development and implementation of measures aimed at quickly restoring the solvency and sufficient level of financial stability of the enterprise, which will ensure its exit from the crisis financial state. With this goal in mind, the company is developing a special anti-crisis financial management policy at the threat of bankruptcy.

Anti-crisis financial management is interpreted as a system of techniques and methods of financial management aimed at preventing financial crisis and bankruptcy. Therefore, diagnostics not only creates an information system to support management decision-making, which is based on a comprehensive and systematic study of all aspects of the enterprise's financial and economic activity, but also determines ways of influencing its work parameters.

Further research should be aimed at forming an effective system of diagnostics, as well as improving approaches and methods of conducting diagnostics of the economic security of the enterprise. The role and possibilities of diagnosing the economic security of an enterprise are determined by the set of functions it performs. Since the field of application of financial diagnostics technologies is quite broad, it is characterized by various functions, which in practice are performed simultaneously in the diagnostic process. Table 5 shows the main functions of financial diagnostics.

Depending on the depth and goals of the diagnostic process, there are two types of diagnostics and economic security of the enterprise - express diagnostics and fundamental diagnostics, each of which performs its own range of tasks. Express diagnostics is the initial stage of the diagnostic process as such, which begins with the monitoring of indicators and ends with the establishment of symptoms of crisis phenomena. The purposes of express diagnostics include:

1. Obtaining a preliminary operative quantitative and qualitative assessment of the diagnostics of the economic security of the enterprise according to the defined system of indicators in statics and dynamics.

2. Determination of trends in indicators that characterize the state of the enterprise and indicate the presence of signs of a crisis.

Table 5

Classification of the main functions of diagnostics of economic security of the enterprise

Function	Function content
Informational	reduction of information asymmetry between information users responsible for making financial decisions and the object of management
Actually diagnostic	identification of factors and their systematization by influence, with the selection of positive factors that determine opportunities and indicate the level of the company's potential, and negative factors that are threats to the state of the business entity, followed by an analysis of trends in changes in indicators and the conditions for their formation
Cognitive	formation of a base for analysis and forecasting of the financial and economic development of the enterprise, which provides an opportunity to analyze, learn the qualitative side of the studied phenomena, reveal their essence
Administrative	substantiating and making management decisions with a focus on increasing the efficiency of management at all its levels

** Compiled by the author based on sources 7-8

3. Generalization of the results of the assessment of the state and stability of the operation of the enterprise.

Based on the above, the following goals are achieved at the stage of fundamental diagnosis of the economic security of the enterprise:

1. Quantitatively, statically and dynamically, the size of the violation of proportions in the values of indicators of the state of the enterprise is estimated.

2. The reasons for the violation of proportions in the indicators, the dynamics of changes in their influence on the state change in the context of the depth of crisis phenomena at the enterprise are revealed.

The goals of fundamental diagnostics should include, in addition to those specified in the work, the development of a set of measures based on its results aimed at overcoming «bottlenecks», improving the company, anti-crisis program, financial strategy or others, depending on the state of the company and the depth of the crisis.

Conclusions. Therefore, the main goal of diagnosing the economic security of the enterprise is to establish a diagnosis of the investigated object and identify changes in its condition in order to form future prospects for development. Only when the defined goal is achieved on the basis of the formation of an analytical database of diagnostics of the economic security of the enterprise, it is possible to talk about the transition to the choice of economic policy and strategy through the development and adoption of management decisions.

With detailed planning, modeling and constant control, the risk of obtaining unreliable results of enterprise diagnostics will decrease. With the help of diagnostic procedures, it is possible to comprehensively analyze the economic activity of enterprises, as well as identify prospects for its development. At the same time, diagnostics of the economic security of the enterprise must constantly develop, therefore it is expedient to apply measures aimed at its improvement at the enterprise.

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О.В. Гривківська, О.М. Михайлик,
В.В. Рябенко, Я.В. Кубік

ВИЗНАЧЕННЯ ТА ОЦІНКА ІНВЕСТИЦІЙНОГО ПОТЕНЦІАЛУ ПІДПРИЄМСТВА

У статті запропоновано систематизацію визначень поняття інвестиційного потенціалу підприємства, зокрема, як сукупність різного роду ресурсів, здатність суб'єкта досягати запланованих результатів через управління ресурсами, тобто з позиції отримання кінцевих результатів, сукупність економічних можливостей, вкладення капіталу з метою збільшення інвестиційних можливостей, можливість оновлення матеріально-технічної бази та конкурентоспроможності підприємства (через товари та послуги). Виходячи з аналізу наведених визначень, інвестиційний потенціал підприємства запропоновано трактувати, як сукупність матеріально-технічних та фінансових ресурсів, а також нематеріальних ресурсів, необхідних для здійснення інвести-