

DOI: <https://doi.org/10.32782/2524-0072/2024-68-100>

UDC 336.338.1:005.934

## CHALLENGES AND SPECIFICITY OF ENSURING THE ECONOMIC SECURITY OF THE ENTERPRISE IN CRISIS CONDITIONS

## ВИКЛИКИ ТА СПЕЦИФІКА ЗАБЕЗПЕЧЕННЯ ЕКОНОМІЧНОЇ БЕЗПЕКИ ПІДПРИЄМСТВА В КРИЗОВИХ УМОВАХ

Zhurakovska Anna, Lukashova Daria, Pavlov Roman  
Oles Honchar Dnipro National University

### Жураковська Анна Василівна

здобувач другого (магістерського) рівня вищої освіти,  
Дніпровський національний університет імені Олеся Гончара  
ORCID: <https://orcid.org/0009-0004-2113-5059>

### Лукашова Дар'я Романівна

здобувач другого (магістерського) рівня вищої освіти,  
Дніпровський національний університет імені Олеся Гончара  
ORCID: <https://orcid.org/0009-0005-4261-0848>

### Павлов Роман Анатолійович

кандидат економічних наук, доцент,  
Дніпровський національний університет імені Олеся Гончара  
ORCID: <https://orcid.org/0000-0001-7629-2730>

The article focuses on the study of current challenges and peculiarities of ensuring economic security of enterprises in times of crisis. Different approaches to understanding the concept of economic security and its components are analyzed. It is determined that the key element is financial security, which requires special attention in the context of martial law. The influence of external threats on the activities of enterprises is investigated and the basic principles of financial security management are systematized. Innovative approaches to the transformation of business processes, including digitalization, data management and supply chain optimization, are considered. The main components of the financial security mechanism are highlighted: information and organizational, functional and analytical, control and monitoring.

**Keywords:** entrepreneurship, economic security, crisis conditions, enterprise management, business process, risk management.

У статті досліджено сучасні виклики та особливості забезпечення економічної безпеки підприємств в умовах кризи, з особливим акцентом на вплив воєнних дій на діяльність бізнесу в Україні. Проаналізовано різні теоретичні підходи до розуміння економічної безпеки та систематизовано основні концептуальні засади її реалізації у міжнародній практиці. Визначено, що фінансова безпека стає ключовою складовою загальної економічної безпеки в кризові періоди, потребуючи особливої уваги в умовах воєнного стану. Розглянуто інноваційну трансформацію бізнес-процесів як визначальний фактор забезпечення економічної безпеки в кризових умовах. Представлено комплексний аналіз різних підходів до оптимізації бізнес-процесів із використанням сучасних технологій та методів управління, включаючи цифровізацію операційних процесів, управління даними, вдосконалення клієнтського досвіду, оптимізацію ланцюгів поставок та автоматизацію фінансових процесів. Особливу увагу приділено впровадженню хмарних технологій, IoT-рішень, Big Data аналітики, блокчейн-технологій та RegTech рішень. Визначено основні виклики, з якими стикаються українські підприємства під час війни, зокрема ризики фізичного знищення активів, нестабільність валютних курсів, порушення логістичних ланцюгів та необхідність швидкої адаптації бізнес-моделі. Запропоновано практичні рекомендації щодо підвищення рівня економічної безпеки підприємств в кризових умовах, наголошуючи на важливості впровадження комплексних систем моніторингу ризиків, розробки альтернативних сценаріїв розвитку, зміцнення партнерських зв'язків, підвищення прозорості бізнесу та прискорення процесів цифрової трансформації. Обґрунтовано, що економічна безпека підприємства потребує динамічного, адаптивного підходу замість

статичних захисних заходів. Дослідження демонструє, що успіх у забезпеченні економічної безпеки залежить від інтеграції як традиційних методів безпеки, так і інноваційних технологій при збереженні гнучкості для реагування на швидкозмінні умови. Отримані результати сприяють теоретичному розумінню управління економічною безпекою та надають практичні рекомендації для підприємств, що працюють в кризових умовах.

**Ключові слова:** підприємництво, економічна безпека, кризові умови, управління підприємствами, бізнес-процес, ризик-менеджмент.

**Statement of the problem.** In the conditions of today's unprecedented challenges, the issue of ensuring the economic security of enterprises is of critical importance for the preservation of Ukraine's economic potential. Enterprises faced a complex of threats, including the physical destruction of production facilities, disruption of logistics chains, loss of sales markets and personnel potential. This requires a rethinking of traditional approaches to the management of economic security and the development of new protection mechanisms adapted to modern realities. The problem of ensuring the financial stability of enterprises in the conditions of macroeconomic instability, significant currency fluctuations and limited access to financial resources is gaining particular relevance. At the same time, the existing methods of assessing the level of economic security are mainly focused on stable operating conditions and do not take into account the specifics of the work of enterprises in wartime.

At the same time, the digital transformation of the economy creates new opportunities for increasing the level of business security, but it requires significant investments and the development of relevant competencies. In this context, the need to study the international experience of introducing innovative technologies into the economic security system of enterprises and the possibilities of its adaptation to Ukrainian realities is becoming more urgent.

**Analysis of recent research and publications.** Theoretical and practical aspects of ensuring the financial and economic security of enterprises are actively studied by both domestic and foreign scientists. Among international researchers, a significant contribution to the development of the concept of economic security was made by Davenport T. H. and Harris J. G. [1], who proposed innovative approaches to security analytics, Eccles R. G. and Klimenko S. [2], who studied the impact of sustainable development on enterprise security, Kane G. C. [4], who studied digital transformation strategies, Linkov I. and Trump B. D. [5], who developed the theory of business resilience in crisis conditions.

Considerable attention was paid to the problem of formation, analysis and provision of financial and economic security of business entities by such Ukrainian scientists as Bortnik S. M. [12], Dyachkov D. V., Hnatok E. M. and Zhivotovska A. O. [16], Koval N. I. and Radchenko O. D. [18], Vasiliev A. A. and Galenko V. M. [13], Pravdyuk N. L., Mulyk T. O. and Mulyk Y. I. [24], Lyakhovich O. O., Seredyuk O. S. [19], Potapyuk I., Mazilenko S. and Prusova M. [23] and many others. However, despite significant scientific progress, modern challenges and threats require further research into mechanisms for ensuring the economic security of enterprises, taking into account the specifics of crisis phenomena and the possibilities of using the latest technologies. The issues of adaptation of international experience and development of innovative approaches to security management in conditions of increased uncertainty require special attention.

**The purpose of the article.** The purpose of the study is to deepen the theoretical foundations and develop practical recommendations for ensuring the economic security of enterprises in the conditions of crisis phenomena caused by martial law.

**Presentation of the main material.** In modern Western literature, the issue of economic security of enterprises is considered as a complex system of protection against various threats. The analysis of scientific publications in leading international publications made it possible to systematize the main conceptual approaches to ensuring economic security (Table 1).

The analysis of the presented approaches demonstrates the evolution of the concept of economic security of enterprises to a comprehensive understanding of business sustainability. Special attention is paid to the adaptability of security systems in crisis conditions and the ability to quickly respond to new challenges. In the conditions of Ukrainian realities, these theoretical approaches become especially important, since the domestic business has faced unprecedented challenges,

Table 1

**Conceptual approaches to ensuring the economic security of enterprises  
in international practice**

No.	Conceptual approach	Key security components	Peculiarities of implementation in crisis conditions
1	Integrated risk management	Operational stability	Strengthening risk monitoring and implementation of preventive measures
		Financial stability	
		Cyber security	
2	Strategic resilience	Adaptability of business models	Development of alternative development scenarios and response plans
		Diversification of suppliers	
		Financial reserves	
3	Ecosystem approach	Network security	Strengthening partnership ties and creation of industry alliances
		Partnership relations	
		Reputational capital	
4	ESG integration	Environmental sustainability	Increasing business transparency and social responsibility
		Social responsibility	
		Corporate management	
5	Digital transformation	Digital transformation	Acceleration of digitization and automation of business processes
		Technological adaptation	
		Data as an asset	
		Digital sustainability	

*Source: summarized by the authors according to [2; 4; 5; 7; 9]*

in particular, the entrepreneurial sphere has become one of the most vulnerable as a result of full-scale military operations. Many businessmen were forced to change the direction of their activities, move to other regions or even reduce and stop their work due to serious damage and destruction of production facilities, disruptions in logistics chains, loss of sales markets, etc. Without state support, it is impossible to imagine a stable financial environment for business. Protection from the state allows entrepreneurs to actively participate in the saturation of the domestic market with quality goods and services. This, in turn, contributes to the creation of jobs, the improvement of the standard of living of citizens and the development of the country's economy as a whole.

This statement becomes especially significant in military circumstances. The basis of legal provision of the financial security of the state [1] is the Constitution of Ukraine, the Budget Code of Ukraine, the Tax Code of Ukraine, as well as a number of laws, including the Law of Ukraine On the State Budget and other normative legal documents. Analyzing the peculiarities of the legal regulation of financial security based on the provisions of the Law of Ukraine "On National

Security of Ukraine" dated June 21, 2018 No. 2469-VIII and the economic security strategy until 2025, the researchers come to the conclusion that this concept is an important part of the "national security" category, emphasizing the fragmentary nature of its definition in current legislation and the absence of a single state body that could develop and implement policy in the field of financial security [13; 20].

Given the complexity of the formulation of this definition and its multifaceted analysis, this position may cause controversy, since efforts to combat economic crimes, such as the creation of an economic security bureau, were initiated by the Decree of the President of Ukraine dated November 24, 2021. However, it should be noted that economic security as a whole is an integral concept, which also includes financial security.

It should be noted that economic security is a state in which the enterprise functions in such a way that a positive economic result is achieved, which includes making a profit and meeting the needs of consumers. The main goal of the organization's economic security is to ensure its stable and effective functioning both now and in the future. This is possible only if the system performs a number of functions: analytical, normative-legal, organizational-

administrative, planning, accounting-control and informational [13; 20].

Modern economic and political challenges in the country have led to the financial vulnerability of most citizens. In particular, the start of a full-scale war and the introduction of martial law created real risks and threats to doing business. Analysis of scientific sources on the interpretation of the concept of "financial security of an enterprise" shows that most researchers are based on the concept of financial security of the state, adapting it to the micro level. In general, the financial security of enterprises is considered as a mechanism that, on the one hand, ensures the stability of the financial system of entities with the help of protective tools, and on the other hand, guarantees efficiency based on the rational use of financial resources [1; 13].

In accordance with the resolution of the Cabinet of Ministers of Ukraine dated August 5, 2020 No. 695, which concerns the approval of the State Strategy for Regional Development for 2021–2027, a list of performance indicators based on the analysis of the main trends of socio-economic development of the regions over the past two decades is presented. The goal of "effective state management in the field of regional development" has been defined, consisting of five structural points, and some results were achieved in 2020 [13; 18].

It is important to note that the financial security of an enterprise is an important aspect of economic security, which is a dynamic element that changes under the influence of internal and external factors and threats. Ensuring the financial security of the enterprise guarantees its stable operation and creates conditions for the growth of economic potential [17].

Many researchers focus on specific tools and stages of financial security management and implementation, including tasks, functions and methods. However, a comprehensive approach to the analysis of all aspects and factors affecting the level of financial security of the enterprise is necessary.

Some scientists pay attention to the state of equilibrium in the system, but the question arises about the system's ability to be in stable equilibrium. Obviously not, since the constant influence of many internal and external factors quickly brings the system or activity of an entrepreneur out of balance [17].

We believe that equilibrium is an idealistic short-term concept, so the emphasis on this

state is not appropriate from the point of view of managing a system, organization or economic entity. We agree that economic security is a dynamic part of the economy that adapts to the demands of the times. The modern realities of the life of our country require taking into account the specific features of the object of research in the conditions of the appearance of negative phenomena associated with uncertainty and risk, which leads to the deviation of the state of economic security from the planned one.

We also agree with Koval N. I. and Korniyuk K. V. [17] that "economic security" is related to dynamics, but we believe that security should not be considered as a part of the economy or any other system, because the constituent part is a structural element, such as an industry. In our opinion, security is a dynamic state of a system capable of resisting internal and external threats. Therefore, when analyzing the financial security of an enterprise, researchers emphasize financial interests and cash flows, which, in contrast to economic security, which covers all economic activity, are aimed directly at the study of financial aspects of enterprise activity.

The problem of ensuring the financial security of the enterprise is becoming extremely urgent in the conditions of modern challenges, becoming an important strategic and tactical task. After all, the efficiency, quality and profitability of a business entity directly affect the stability and prosperity of the country's economy as a whole. In our opinion, it is worth paying more attention to the development and implementation of financial security mechanisms at the enterprise level, especially in the sectors of material production. This is due to numerous risks and high instability of both the internal and external environment of such enterprises.

Since the economic and financial activities of the enterprise are closely interconnected, focusing on one of these aspects without due consideration of the other can lead to crisis phenomena in the enterprise. It is important to understand that the economic security of an enterprise differs from the economic security of a state because it focuses on economic activities (production, sales, purchases, etc.), while financial security focuses on financial transactions and indicators. These indicators, on the one hand, depend on economic activity, and on the other – on the macroeconomic situation [18; 24]. In order to form an effective mechanism for ensuring the financial and economic security of enterprises during the war,

it is important to first find out what elements are included in this concept, what factors affect its provision and how individual components of this category interact. The multifaceted aspects of the financial security of enterprises and the complexity of choosing the optimal methods of its implementation explain the need to apply a comprehensive approach to the study of this problem [25].

In order to assess the level of financial security of the enterprise in the conditions of martial law, it is advisable to use both traditional and innovative methods [17]. To ensure the high competitiveness of enterprises in the conditions of a dynamic market, it is necessary to improve the categorical apparatus and the methodological base for assessing the level of security and the effectiveness of the policy of its strengthening [14; 15]. In addition, it is important to focus on the development of strategic priorities and measures within the organizational and economic mechanism that ensures the safety of participants in financial and economic activity, taking into account the current economic and legal environment.

Financial and economic security at the level of business entities is a complex and changing phenomenon that is constantly evolving.

Therefore, it is especially important to monitor the financial condition of enterprises and analyze problems that arise under the influence of military factors, reforms in the state economy and politics, fluctuations in global economic indicators, international financial integration and the foreign political situation.

Innovative transformation of business processes becomes a key factor in ensuring the economic security of enterprises in crisis conditions. International experience demonstrates the effectiveness of various approaches to optimizing business processes using modern technologies and management methods (Table 2).

The analysis of the above innovative approaches shows the significant potential of modern technologies in increasing the level of economic security of enterprises. Complex implementation of innovations, which provides a synergistic effect and creates sustainable competitive advantages, is especially important. The implementation of innovative approaches to the transformation of business processes requires a systematic approach and significant investments, but in the long term it allows enterprises not only to increase the level of economic security, but also to create sustainable

Table 2

**Innovative approaches to the transformation of business processes in the context of ensuring the economic security of the enterprise**

No.	The direction of transformation	Innovative tools	Impact on economic security
1	Digitization of operational processes	Cloud technologies	Increasing operational efficiency and reducing human factor risks
		IoT solutions	
		Robotization of processes	
2	Data management	Big Data analytics	Improving the quality of decision-making and risk forecasting
		Predictive analytics	
		Business intelligence systems	
3	Customer experience	CRM-systems of the new generation	Strengthening market positions and increasing customer loyalty
		Omnichannel platforms	
		AI-powered services	
4	Supply chains	Blockchain technologies	Ensuring transparency and reliability of business operations
		Smart contracts	
		Tracking systems	
5	Financial processes	RegTech solutions	Strengthening financial security and compliance with regulatory requirements
		Automation of reporting	
		ML control systems	

Source: summarized by the authors according to [1; 6; 8; 10; 11; 22]

competitive advantages. An important aspect is also the circularity of the economy and the ecological component of innovations [3], which acquires special importance in the context of rebuilding the economy of Ukraine. At the same time, it is necessary to take into account the experience of overcoming previous crises, in particular, their impact on various sectors of the economy, including virtual economic systems [21]. This will make it possible to develop more effective strategies for adapting business processes to new challenges and ensure the sustainable development of enterprises in turbulent conditions.

**Conclusions.** In modern crisis conditions, ensuring the economic security of enterprises requires a comprehensive innovative approach. Based on the conducted research, it can be stated that an effective economic security system should be based on a combination of traditional protection methods and innovative technologies, including digital transformation of business processes, implementation of analytical tools and automation of control functions.

Key elements of the modernization of the economic security system are the introduction of cloud technologies and IoT solutions, the use of Big Data analytics to predict risks, and the use of blockchain technologies to ensure transparency of operations. Successful adaptation to crisis conditions requires constant monitoring of external and internal threats, increasing the level of digital maturity of the enterprise and development of partner ecosystems. Investing in personnel development and building a safety culture in the organization remains an important factor.

Prospective directions for further research are the development of methods for assessing the effectiveness of economic security systems taking into account the specifics of wartime and studying the international experience of business recovery in the post-conflict period. The recommendations proposed in the study will allow enterprises to increase the level of protection against economic threats and ensure sustainable development in conditions of uncertainty.

#### REFERENCES:

1. Davenport, T.H., & Harris, J.G. (2017). *Competing on analytics: The new science of winning* (Updated ed.). Boston: Harvard Business Review Press.
2. Eccles, R.G., & Klimentko, S. (2019). The investor revolution: Shareholders are getting serious about sustainability. *Harvard Business Review*. <https://hbr.org/2019/05/the-investor-revolution?ct=16016> (accessed November 20, 2024).
3. Iakovenko, V., Pavlov, R., Pavlova, T., & Levkovich, O. (2023). Transformational opportunities for business entities in the circular economy. In *Circular Business Management in Sustainability* (pp. 89–112). Cham: Springer. DOI: [https://doi.org/10.1007/978-3-031-23463-7\\_6](https://doi.org/10.1007/978-3-031-23463-7_6)
4. Kane, G.C., Palmer, D., Phillips, A.N., Kiron, D., & Buckley, N. (2019). Strategy, not technology, drives digital transformation. *MIT Sloan Management Review*. Available at: <https://sloanreview.mit.edu/projects/strategy-drives-digital-transformation>. (accessed November 20, 2024).
5. Linkov, I., & Trump, B.D. (2019). *The science and practice of resilience*. Cham: Springer Nature. DOI: <https://doi.org/10.1007/978-3-030-04565-4>
6. McAfee, A., & Brynjolfsson, E. (2017). *Machine, platform, crowd: Harnessing our digital future*. New York: W.W. Norton & Company.
7. Moore, J. F. (1996). *The death of competition: Leadership and strategy in the age of business ecosystems*. New York: Harper Business.
8. Parker, G., Van Alstyne, M., & Choudary, S. P. (2017). *Platform revolution: How networked markets are transforming the economy – and how to make them work for you*. New York: W.W. Norton & Company.
9. Prewett, K., & Terry, A. (2018). COSO's updated enterprise risk management framework-A quest for depth and clarity. *Journal of Corporate Accounting & Finance*, 29(3), 16–23. DOI: <https://doi.org/10.1002/jcaf.22346>
10. Ross, J. W., Beath, C. M., & Mocker, M. (2019). *Designed for digital: How to architect your business for sustained success*. Cambridge: MIT Press.
11. Westerman, G., Bonnet, D., & McAfee, A. (2015). *Leading digital: Turning technology into business transformation*. Boston: Perseus Book LLC. Available at: <https://public.ebookcentral.proquest.com/choice/publicfullrecord.aspx?p=4967644> (accessed November 20, 2024).
12. Bortnik, S. N., & Sozinova, O. V. (2016). Forming of methodology of complex diagnosing of the enterprise economic security. *Scientific Bulletin of KSU. Series «Economic Sciences»*, 17(2), 67–72. Available at: [http://nbuv.gov.ua/UJRN/Nvkhdn\\_en\\_2016\\_17\(2\)\\_19](http://nbuv.gov.ua/UJRN/Nvkhdn_en_2016_17(2)_19) (accessed November 20, 2024). (in Ukrainian)

13. Vasilyev, A., & Galenko, V. (2022). Financial security of agricultural enterprises of Ukraine in the conditions of the legal regime of martial law. *Economy and Society*, (45). DOI: <https://doi.org/10.32782/2524-0072/2022-45-63> (in Ukrainian)
14. Grynko, T., Hviniashvili, T., & Moroka, D. (2021). Features and priorities of entrepreneurial structures' innovative development in modern changing conditions. *Economic Scope*. DOI: <https://doi.org/10.32782/2224-6282/175-10> (in Ukrainian)
15. Grynko, T. (2011). Upravlinnya adaptivnym innovatsiynym rozvytkom promyslovykh pidpryemstv: ekonomichne obgruntuvannya ta kontseptualni zasady [Management of adaptive innovative development of industrial enterprises: economic justification and conceptual principles]. monohrafiya [a monograph]. Donetsk. 352 p. (in Ukrainian)
16. Diachkov, D., Hnatok, Y., & Zhyvotovska, A. (2023). Strategic management of the financial and economic security of agrarian enterprises as an element of their general security. *Market Infrastructure*, 75. DOI: <https://doi.org/10.32782/infrastruct75-16> (in Ukrainian)
17. Koval, N., & Korniyuk, K. (2024). Ensuring the financial security of the enterprise in the conditions of war: problems and features. *Agrosvit*, № 4, 152–158. DOI: <https://doi.org/10.32702/2306-6792.2024.4.152> (in Ukrainian)
18. Koval, N., & Radchenko, O. (2022). Financial analysis of the rating of agricultural development of the regions of Ukraine. *Economy. Finances. Management: Topical Issues of Science and Practical Activity*, 2(60), 66–79. DOI: <https://doi.org/10.37128/2411-4413-2022-2-5> (in Ukrainian)
19. Liakhovych, O.O., & Serediuk O.S. (2023). Integral assessment of the enterprise' financial security. *The Bulletin of the National University of Water and Environmental Engineering ("Economic Sciences" series)*, 1(102), 127–137. DOI: <https://doi.org/10.31713/ve2202311>. (in Ukrainian)
20. Melnyk, V., & Andriushchenko, O. (2019). Legal regulation of economic security. *Young Scientist*, 12(76). DOI: <https://doi.org/10.32839/2304-5809/2019-12-76-73> (in Ukrainian)
21. Pavlov, R. (2011). Vplyv svitovoyi finansovoyi kryzy na ekonomiku virtualnoho svitu Second Life [Impact of the global financial crisis on the economy of the virtual world Second Life]. *Finansovo-kredytna diyalnist: problemy teorii ta praktyky* [Financial and credit activities: problems of theory and practice], vol. 2, no. 11, pp. 309–316. Available at: <https://fkd.net.ua/index.php/fkd/article/view/2691/2732>. (accessed November 20, 2024) (in Ukrainian)
22. Pavlova, T., & Pavlov, R. (2024). Ontology of digital objects and technological normativity: new perspectives for digital ethics. *Epistemological Studies in Philosophy Social and Political Sciences*, 7(1), 86–96. DOI: <https://doi.org/10.15421/342419> (in Ukrainian)
23. Potapiuk, I., Mazilenko, S., & Prusova, M. (2022). Financial and economic security as the basis of enterprise security. *Digital Economy and Economic Security*, (2 (02), 156–160. DOI: <https://doi.org/10.32782/dees.2-26> (in Ukrainian)
24. Pravdiuk, N., Mulyk, T., Mulyk, Ya. (2019). Upravlinnya finansovoyu bezpekoyu pidpryemstv: oblikovo-analitychnyy aspekt [Management of financial security of enterprises: accounting and analytical aspect]. monohrafiya [a monograph]. Kyiv: Tsentр uchbovoyi literatury. 224 p. (in Ukrainian)
25. Solomina, H. (2018) Zabezpechennya finansovo-ekonomichnoyi bezpeky pidpryemnytstva [Ensuring financial and economic security of entrepreneurship]. navchalnyi posibnyk. Dnipro: DDUVS. 234 p. (in Ukrainian)

#### СПИСОК ВИКОРИСТАНИХ ДЖЕРЕЛ:

1. Davenport T. H., Harris J. G. Competing on analytics: the new science of winning / Updated, with a new introduction. Boston: Harvard Business Review Press, 2017. 295 p.
2. Eccles R.G., Klimenko S. The Investor Revolution: Shareholders Are Getting Serious About Sustainability. *Harvard Business Review*. 2019. URL: <https://hbr.org/2019/05/the-investor-revolution?ct=16016> (дата звернення: 20.11.2024).
3. Iakovenko V., Pavlov R., Pavlova T., Levkovich O. Transformational Opportunities for Business Entities in the Circular Economy. *Circular Business Management in Sustainability. Lecture Notes in Management and Industrial Engineering*. Cham: Springer, 2023. P. 89–112. DOI: [https://doi.org/10.1007/978-3-031-23463-7\\_6](https://doi.org/10.1007/978-3-031-23463-7_6)
4. Kane G.C., et al. Strategy, Not Technology, Drives Digital Transformation. *MIT Sloan Management Review*. 2019. URL: <https://sloanreview.mit.edu/projects/strategy-drives-digital-transformation> (дата звернення: 20.11.2024).
5. Linkov I., Trump B.D. The Science and Practice of Resilience. Cham: Springer Nature. 2019. DOI: <https://doi.org/10.1007/978-3-030-04565-4>
6. McAfee A., Brynjolfsson E. Machine, platform, crowd: harnessing our digital future. First edition. New York: W.W. Norton & Company, 2017. 402 p.

7. Moore J. F. *The Death of Competition: Leadership and Strategy in the Age of Business Ecosystems*. New York: Harper Business, 1996. 297 p.
8. Parker G., Van Alstyne M., Choudary S. P. *Platform revolution: How networked markets are transforming the economy – and how to make them work for you*. New York: W. W. Norton & Company, 2017. 336 p.
9. Prewett K., Terry A. COSO's Updated Enterprise Risk Management Framework-A Quest For Depth And Clarity. *Journal of Corporate Accounting & Finance*. 2018. Vol. 29, № 3. P. 16–23. DOI: <https://doi.org/10.1002/jcaf.22346>.
10. Ross J. W., Beath C. M., Mocker M. *Designed for digital: how to architect your business for sustained success*. Cambridge: MIT Press., 2019. 416 p.
11. Westerman G., Bonnet D., McAfee A. *Leading Digital: Turning Technology into Business Transformation*. Boston: Perseus Book LLC, 2015. 304 p. URL: <https://public.ebookcentral.proquest.com/choice/publicfullrecord.aspx?p=4967644>
12. Бортнік С. М., Созінова О. В. Формування методики комплексного діагностування економічної безпеки підприємства. *Науковий вісник Херсонського державного університету. Серія: Економічні науки*. 2016. Вип. 17(2). С. 67–72. URL: [http://nbuv.gov.ua/UJRN/Nvkhdu\\_en\\_2016\\_17\(2\)\\_19](http://nbuv.gov.ua/UJRN/Nvkhdu_en_2016_17(2)_19) (дата звернення: 20.11.2024).
13. Васильєв А. А., Галенко В. М. Фінансова безпека аграрних підприємств України в умовах правового режиму воєнного стану. *Економіка та суспільство*. 2022. Вип. 45. DOI: <https://doi.org/10.32782/2524-0072/2022-45-63>
14. Гринько Т. В., Гвініашвілі Т. З., Морока Д. М. Особливості та пріоритети інноваційного розвитку підприємницьких структур в сучасних мінливих умовах. *Економічний простір*. 2021. № 175. С. 52–58. DOI: <https://doi.org/10.32782/2224-6282/175-10>
15. Гринько Т. В. *Управління адаптивним інноваційним розвитком промислових підприємств: економічне обґрунтування та концептуальні засади: монографія*. Донецьк, 2011. 352 с.
16. Дячков Д. В., Гнаток Є. М., Животовська А. О. Стратегічне управління фінансово-економічною безпекою як елементом загальної безпеки аграрного підприємства. *Інфраструктура ринку*. 2023. Вип. 75. С. 91–95. DOI: <https://doi.org/10.32782/infrastruct75-16>.
17. Коваль Н. І., Корніюк К. В. Забезпечення фінансової безпеки підприємства в умовах війни: проблеми та особливості. *Агросвіт*. 2024. № 4. С. 152–158. DOI: <https://doi.org/10.32702/2306-6792.2024.4.152>
18. Коваль Н.І., Радченко О.Д. Фінансовий аналіз рейтингу аграрного розвитку регіонів України. *Економіка, фінанси, менеджмент: актуальні питання науки і практики*. 2022. № 2 (60). С. 67–79. DOI: <https://doi.org/10.37128/2411-4413-2022-2-5>
19. Ляхович О. О., Середюк О. С. Інтегральна оцінка рівня фінансової безпеки підприємства. *Вісник Національного університету водного господарства та природокористування. Серія «Економічні науки»*. 2023. Вип. 2(102). С. 127–137. DOI: <https://doi.org/10.31713/ve2202311>
20. Мельник В., Андрющенко О. Нормативно-правове регулювання економічної безпеки. *Молодий вчений*. 2019. № 12 (76). С. 343–346. DOI: <https://doi.org/10.32839/2304-5809/2019-12-76-73>
21. Павлов Р. А. Вплив світової фінансової кризи на економіку віртуального світу Second Life. *Фінансово-кредитна діяльність: проблеми теорії та практики*. 2011. Т. 2, № 11. С. 309–316. URL: <https://fkd.net.ua/index.php/fkd/article/view/2691/2732> (дата звернення: 20.11.2024).
22. Павлова Т. С., Павлов Р. А. Онтологія цифрових об'єктів і технологічна нормативність: нові перспективи для цифрової етики. *Epistemological Studies in Philosophy, Social and Political Sciences*. 2024. Т. 7, Вип. 1. С. 86–96. DOI: <https://doi.org/10.15421/342419>
23. Потапюк І., Мазіленко С., Прусова М. Фінансово-економічна безпека як основа безпеки підприємства. *Цифрова економіка та економічна безпека*. 2022. № 2(02). С. 156–160. DOI: <https://doi.org/10.32782/dees.2-26>.
24. Правдюк Н. Л., Мулик Т. О., Мулик Я. І. *Управління фінансовою безпекою підприємств: обліково-аналітичний аспект: монографія*. Київ : Центр учбової літератури, 2019. 224 с.
25. Соломіна Г. В. *Забезпечення фінансово-економічної безпеки підприємництва: навч. посіб. Дніпро : ДДУВС, 2018. 234 с.*