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STRATEGIC IMPERATIVES OF STABILIZATION OF FINANCIAL AND ECONOMIC SECURITY OF ENTERPRISES MANUFACTURING BUILDING MATERIALS

СТРАТЕГІЧНІ ІМПЕРАТИВИ СТАБІЛІЗАЦІЇ ФІНАНСОВО-ЕКОНОМІЧНОЇ БЕЗПЕКИ ПІДПРИЄМСТВ З ВИРОБНИЦТВА БУДІВЕЛЬНИХ МАТЕРІАЛІВ

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The article is devoted to the development and scientific substantiation of strategic imperatives and program-target instruments for ensuring the financial and economic security of enterprises producing building materials in conditions of economic instability, military and energy risks. The necessity of forming a systematic strategic approach aimed at strengthening financial stability, minimizing risks, optimizing production processes and increasing anti-crisis adaptability of enterprises is substantiated. The methodological basis of the study is determined by the program-target approach, which allows integrating financial, production and management instruments into a single strategic management system. A system of program-target instruments is proposed and an example of calculating the expected economic effect from their implementation is given. It is proved that the implementation of strategic imperatives contributes to increasing the financial stability, adaptability and competitiveness of enterprises in the industry.

Keywords: financial and economic security, strategic imperatives, program-targeted instruments, construction materials production enterprises, financial stability, risk management, anti-crisis adaptation.

Стаття присвячена розробці та науковому обґрунтуванню комплексу стратегічних імперативів і програмно-цільових інструментів забезпечення стабільного стану фінансово-економічної безпеки підприємств з виробництва будівельних матеріалів, що особливо актуально в умовах зростання рівня невизначеності економічного середовища, посилення впливу воєнних, фінансових та енергетичних ризиків, а також підвищення ролі суб'єктів будівельної індустрії у процесах повоєнного відновлення національної економіки. Встановлено, що ефективне забезпечення фінансово-економічної безпеки підприємств галузі потребує формування системного стратегічного підходу, спрямованого на зміцнення фінансової стійкості, мінімізацію ризиків, оптимізацію виробничих процесів та підвищення антикризової адаптивності. Методологічною основою дослідження виступає програмно-цільовий підхід, який дозволяє інтегрувати фінансові, виробничі та управлінські інструменти у єдину систему стратегічного управління. Обґрунтовано необхідність впровадження стратегічних імперативів стабілізації діяльності підприємств з виробництва будівельних матеріалів та запропоновано систему програмно-цільових інструментів, що охоплюють операційно-фінансову, техніко-технологічну, кадрову та інформаційну складові функціонування підприємств. Розроблено фрагмент практичного розрахунку очікуваного ефекту від впровадження стратегічних імперативів для підприємств галузі, зокрема щодо оптимізації структури капіталу, управління ліквідністю, формування резервів, удосконалення фінансового планування та управління оборотним капіталом. Доведено, що впровадження програмно-цільових інструментів забезпечення фінансово-економічної безпеки дозволяє підвищити адаптивність підприємств до змін зовнішнього середовища, зміцнити їх конкурентні позиції та сформувати стабільний розвиток у довгостроковій перспективі. Практична значущість отриманих результатів уможливорює використання запропонованого підходу до формування ефективної системи управління фінансово-економічною безпекою підприємств з виробництва будівельних матеріалів.

Ключові слова: фінансово-економічна безпека, стратегічні імперативи, програмно-цільові інструменти, підприємства з виробництва будівельних матеріалів, фінансова стійкість, управління ризиками, антикризова адаптація.



Formulation of the problem. The current development of the national economy of Ukraine is characterized by a high level of uncertainty, increased global competition, financial instability in the country, as well as a significant impact of military, economic and energy risks. In such conditions, the problem of ensuring the financial and economic security of enterprises producing building materials becomes of particular importance, which is a prerequisite for the stability of their functioning, maintaining competitiveness and forming the potential for long-term development. The activities of such enterprises are largely determined by the cyclical nature of the construction market, fluctuations in demand for construction products, changes in state policy regulating the construction industry and the conditions of international trade, as well as a number of systemic challenges caused by the increase in the cost of energy resources and logistics services, disruption of production and sales chains, exchange rate instability, limited investment resources, and significant depreciation of fixed assets.

An additional risk factor is military operations on the territory of Ukraine, which led to the destruction of production infrastructure, a decrease in investment activity and the difficulty of enterprises' access to financial resources. As a result, the likelihood of financial imbalances, a decrease in liquidity, loss of solvency and an exacerbation of crisis phenomena in the activities of enterprises in the industry increases.

At the same time, enterprises producing building materials play a strategic role in the processes of post-war recovery of the Ukrainian economy, as they provide a resource base for the implementation of infrastructure, industrial and residential construction projects. In this regard, increasing the efficiency of their functioning and ensuring an adequate level of financial and economic security is an important condition for the recovery of the national economy, the development of the construction complex and the formation of sustainable economic growth. Under such conditions, the development of strategic imperatives for stabilizing the financial and economic security of enterprises producing building materials, which allow for the timely identification of negative trends in financial and economic activity, the development of preventive measures and the effective use of financial resources, becomes of particular importance.

Analysis of recent research and publications. The problem of forming a strategy for stabilizing the financial and economic

security of enterprises is one of the key areas of modern economic research, especially in the context of growing global risks, market instability and transformational changes in production industries. These issues are of particular relevance for enterprises producing building materials, whose activities depend on investment activity, fluctuations in demand for construction products and the dynamics of resource costs. In particular, L. Dokienko, N. Hrynyuk, I. Britchenko, V. Trynchuk and V. Levchenko substantiated a methodological approach to assessing the level of financial security of an enterprise based on a system of financial indicators, which allowed them to develop a parametric model "level-status-position-zone", which makes it possible to implement strategic management and forecasting of financial stability risks [5].

The issue of strategic formation of the financial security system of enterprises was studied by S. Piletska and T. Korytko, who proposed a phased model of strategy implementation based on a comprehensive analysis of internal resources, assessment of competitive positions and an adaptive mechanism for implementing scenario alternatives for the development of investment activity in conditions of fluctuations in demand for construction products [10]. V. Kotlyarov and A. Kovtuna argue for the need to develop long-term stability and competitiveness of entities in the construction industry, as well as their ability to counteract internal and external threats [7; 8]. N. Lysitsa proved that timely identification of risks, forecasting changes in market conditions and the formation of competitive advantages of the enterprise allows developing a timely strategy for managing economic instruments and preventing threats [9].

In the work of A. Goyko, T. Tsyfra, M. Beseda, V. Palakhitsky and D. Timofeyev, the emphasis is on developing strategic directions for increasing the security of construction industry enterprises, taking into account innovative technologies, benchmarking for the purpose of effective management of conjunctural variables on resources and sources of their formation [6]. M. Polyakova, S. Barbashova and I. Ekaterinina consider the financial and economic security of the enterprise as a factor in ensuring financial stability and long-term business development in an integrated financial management system for effective coordination of destabilizing challenges to limit their activities [11]. The features of the formation of financial security of enterprises in the building materials industry were studied by N. Umarova, who analyzed their cycles of

fluctuations in financial stability and offered practical recommendations for preventing and eliminating threats in strategic planning through diversification of financial resources and the introduction of innovative management technologies [13].

Thus, the analysis of modern scientific research shows that the issue of ensuring the financial and economic security of enterprises is the subject of active scientific discussions. However, the issue of forming strategic imperatives for stabilizing the financial and economic security of enterprises producing building materials remains insufficiently studied, which necessitates further research in this area.

Formation of research objectives. The purpose of the article is to develop and scientifically substantiate a set of strategic imperatives and program-targeted instruments to ensure a stable state of financial and economic security of enterprises producing building materials in the face of market challenges, restrictions, and economic shocks.

Presentation of the main research material. A strategic approach to stabilizing financial and economic security ensures the consistency of short-term decisions with the long-term goals of the enterprise's development, contributes to the formation of a stable financial position, increasing investment attractiveness and strengthening the competitive advantages of enterprises producing building materials [1]. In addition, the implementation of priority areas of long-term development of enterprises in the construction industry and the direction of management decisions to achieve strategic goals for stabilizing financial and economic security allows increasing their adaptability to changes in the external environment, as well as the digitalization of the economy as a basis for preventing bankruptcy [3] and minimizing the impact of destabilizing factors [4].

It should be noted that the strategic imperatives of financial and economic security of enterprises determine the areas of activity that ensure the stability of the financial condition, minimizing risks and increasing financial stability [12]. The methodological basis for developing strategic imperatives for stabilizing the financial and economic security of enterprises in the building materials industry in Ukraine is a program-targeted approach with the aim of developing a set of tools to ensure a stable state of development by assessing the effectiveness of managing operational and financial processes in the long term based on the effective use of

financial resources and reducing the duration of the credit cycle in the face of market challenges, restrictions and economic shocks.

The proposed approach covers the operational and financial, technical and technological, personnel and information components of the functioning of enterprises producing building materials, ensuring the coordination of interests with stakeholders [2].

The above-mentioned scientific provisions are logically integrated with the concept of strategic imperatives for stabilizing the financial and economic security of enterprises producing building materials, since the program-targeted approach actually acts as a tool for implementing priority areas of a stable state of development and is aimed at ensuring financial stability, risk management, optimization of the production process and anti-crisis stability in order to strengthen competitive positions in the market in a changing economic environment.

Table 1 presents a fragment of the calculation of the expected effect from the implementation of program-targeted instruments for stabilizing financial and economic security and ensuring financial stability for enterprises producing building materials, on average for 2027-2028.

It should be noted that in LLC "EFE BETON" optimization of the ratio of own and borrowed capital allows reducing debt servicing costs within 12% and increasing the return on capital by 3.0 percentage points. The expected effect is due to the fact that the enterprise actively uses credit resources for the purchase of raw materials and modernization of equipment. The correct capital structure reduces financial risks and allows for a more efficient allocation of internal resources.

In LLC "ALK BUD", the formation of a reserve fund covers unforeseen expenses up to 15% of the annual budget, reducing financial stress by 20%. This enterprise has seasonal fluctuations in production and risks of cement supply, so reserve funds ensure stability. Monthly monitoring of financial flows in LLC "GRAND BETON" reduces cash gaps by 25%, and the accuracy of cost forecasts increases by 18%. Thanks to regular analysis of cash flows, the enterprise quickly responds to fluctuations in orders and avoids unnecessary expenses.

Forecasting costs in LLC "EUROBUDBETON" for the purchase of raw materials reduces overspending on materials by 10%, as it allows planning purchases at optimal prices and volumes. Liquidity control in LLC "MKS BETON" through financial analytics increases current

Table 1

**Strategic imperatives for stabilizing the financial and economic security
of enterprises producing building materials on average for 2025-2027**

Strategic imperative	Program-targeted tools	Expected effect for the enterprise
Financial sustainability	Capital Structure Optimization	LLC "EFE BETON": optimization of the ratio of equity and borrowed capital reduces debt service costs by 12%, increasing return on capital by 3 percentage points.
	Liquidity control and reserve formation	LLC "ALK BUD": formation of a reserve fund covers unforeseen expenses up to 15% of the annual budget, reducing financial stress by 20%.
	Financial planning and budgeting	LLC "GRAND BETON": monthly monitoring reduces cash gaps by 25%, accuracy of cost forecasts by +18%.
		LLC "EUROBUDBETON": forecasting costs for raw material purchases reduces overspending on materials by 10%.
		LLC "MKS BETON": liquidity control increases current liquidity by 15%.
		LLC "PARKBUDTECH": working capital management reduces receivables by 20%, inventory reduction by 12%
		LLC "PROMBUDCENTR": regular audit increases the accuracy of financial reporting by 95%, identification of financial risks 30% earlier.
		LLC "Bukovynska Budivelna Kompaniya": reserving funds ensures 100% completion of critical projects.
		LLC "VOLYNDORRESURS": optimization of receivables accelerates revenue by 18%, reduction of overdue debts by 25%.
PT-F "TORGBUD-SERVICE": budget for repairs reduces equipment breakdowns by 15%, savings on repairs up to 10%.		

Source: developed and calculated by the author

liquidity by 15%, which ensures timely coverage of short-term obligations and reduces fines for late payments. Working capital management in LLC "PARKBUDTECH" reduces receivables by 20% and inventories by 12%, increasing the efficiency of resource use and reducing storage costs. Regular auditing of financial results in LLC "PROMBUDCENTR" increases the accuracy of reporting by 95% and allows identifying financial risks 30% earlier, which allows for prompt adjustment of the management strategy.

Reserving funds for critical projects in Bukovynska Budivelna Kompaniya LLC guarantees 100% completion of projects, which is critical for maintaining the reputation and trust of customers. Optimization of receivables in VOLYNDORRESURS LLC accelerates the receipt of funds by 18% and reduces overdue debts by 25%, which ensures financial stability in working with construction contractors. Formation of a budget for the repair and modernization

of equipment in PT-F TORGBUD-SERVICE reduces the accident rate by 15%, and savings on repairs are up to 10%, since planned costs are better predicted and distributed throughout the year.

Conclusions. Thus, the results obtained confirm that the implementation of a comprehensive system of strategic imperatives (financial stability, risk management, optimization of production processes and ensuring anti-crisis stability) creates the prerequisites for increasing the efficiency of the functioning of enterprises producing building materials. The proposed results of the expected effect are based on industry average efficiency indicators and the ratio of potential cost savings to total operating costs of enterprises in the industry. Taken together, this allows us to substantiate the realism of the proposed indicators and their practical significance for ensuring the stability of the financial and economic security of enterprises producing building materials in Ukraine.

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