БЕЗПЕКА У СФЕРІ ЗБУТУ ЯК НАПРЯМОК ЕКОНОМІЧНОЇ БЕЗПЕКИ ПІДПРИЄМСТВА

Актуальність. Актуальність дослідження пов’язана зі зростанням значимості забезпечення економічної безпеки підприємства для ефективної діяльності та розвитку підприємства. Ураховуючи, що економічна безпека є комплексною категорією, забезпечити відповідний рівень економічної безпеки можливо за умови вирішення питань безпеки за всіма складовими та напрямами діяльності. Оскільки збутова діяльність є індикатором цінності діяльності підприємства, необхідно приділити увагу аспектам збутової безпеки.

Мета та завдання. Метою статті є розгляд значимості та напрямів удосконалення збутової діяльності для забезпечення економічної безпеки підприємства.

Результати. Економічну безпеку слід розглядати як основу для відновлення та розвитку підприємства в умовах непередбачуваного динамічного середовища. Ефективна реалізація потенціалу підприємства можлива за умови захисту від негативного впливу загроз та небезпек, тобто за умови створення відповідного рівня економічної безпеки. Безпеку у сфері збуту слід розглядати як один із напрямків комплексної системи економічної безпеки. Результати збутової діяльності є індикатором цінності діяльності підприємства для конкретних споживачів, для суспільства в цілому і для самого підприємства. Для підтримки обґрунтованих рішень слід здійснювати аналітичну діяльність на високому рівні. Аспекти збутової діяльності досліджують як аналітичні структури підприємства в цілому, так і окремо працівників відділу збуту. Розглянуті аспекти дозволяють підвищити рівень економічної безпеки підприємства.

Висновки. Розглянуті підходи щодо покращення збутової діяльності, а саме застосування логістичного аутсорсingu і оцінка надійності бізнес-партнерів, дозволяють підвищувати рівень економічної безпеки підприємства.

Ключові слова: економічна безпека, підприємство, збут, бізнес-партнери, логістичний аутсорсинг.
SALES SECURITY AS A DIRECTION OF THE ENTERPRISE’S ECONOMIC SECURITY

Topicality. The relevance of the study is related to the growing importance of the enterprise’s economic security ensuring for the effective operation and the enterprise’s development. Given that economic security is a complex category, to ensure the economic security appropriate level is possible by providing that security issues are addressed in all components and areas of activity. Since sales activities are an indicator of the enterprise’s value, it is necessary to pay attention to aspects of sales safety.

Aim and tasks. The purpose of the article is to consider the importance and directions of improving sales activities to ensure the enterprise’s economic security.

Research results. Economic security should be considered as a basis for the enterprise’s recovery and development in an unpredictable dynamic environment. Effective enterprise’s potential realization is possible under the condition of protection against the negative impact of threats and dangers, i.e. under the condition of creating an appropriate economic security level. Sales security should be considered as one of the areas of a comprehensive economic security system. The sales activities results are the enterprise’s value indicator for specific consumers, for society as a whole and for the enterprise itself. High-level analytical activities should be carried out in order to make informed decisions. Sales activities aspects are studied by both the enterprise’s analytical structures as a whole, and the sales department’s individual employees. The expediency of using logistics outsourcing, namely the transfer of the transporting products function to a logistics company, is considered. The expediency of using the combined method, involvement in the transportation of logistics company products only for certain regions is indicated. The sales activities effectiveness, and, as a consequence, the overall enterprise’s activities depends on effective cooperation with market participants. It is proposed to assess the business partner’s reliability by the adapted graph-analytical method "Financial Reliability Square" on the open information basis, namely annual financial statements by indicators grouped into the following vectors: volume and sales, financial stability, solvency, business activity.

Conclusion. Approaches to improve sales activities, namely the use of logistics outsourcing and assessing the business partner’s reliability based on the adapted graph-analytical method "Financial Reliability Square", allow increasing the enterprise’s economic security level.

Keywords: economic security, enterprise, sales, business partners, logistics outsourcing.

Problem statement and its connection with important scientific and practical tasks. The unpredictability and dynamism of changes in the business environment create new requirements for the successful enterprises operation, in particular, the importance of the enterprise’s economic security ensuring. Stable enterprise’s operation and its development are possible under the condition of efficient use of all enterprise’s resources, effective implementation of all activities, which requires such an economic entity state, characterized by a high degree of protection from existing and perceived dangers and threats. Management decisions in sales, as one of the activities, should take into account the situation in the internal and external environment in order to ensure the current enterprise’s operation and the economic security formation and, accordingly, the enterprise’s development in the future.


Allocation of previously unsolved parts of the general problem. As a rule, economic security is considered as a complex phenomenon, considering such separate components as financial, personnel, technological, legal, informational, ecological, power, market and interface. Despite the sales activities importance, the result of which is an enterprise’s viability indicator, enterprise’ economic security sales
The purpose of the study is to consider the importance and areas of sales activities improvement to ensure the enterprise’s economic security.

Formulation of research objectives (problem statement). The purpose of the study is to consider the importance and areas of sales activities improvement to ensure the enterprise’s economic security.

an outline of the main results and their justification. Enterprise’s economic security is defined as a universal and complex concept, which is based on the system of ensuring and protecting the enterprise’s economic interests from external and internal threats, protecting its development potential from the threats and dangers negative impact, creating appropriate conditions for recovery and development in conditions of highly dynamic changes in the market environment [1].

The appropriate level of economic security allows to ensure the current enterprise’s effective operation and to create conditions for the enterprise’s development in the future.

That is, economic security is seen as:
- the optimal level state of economic potential use for the enterprise, at which the current and / or possible losses are lower than the limits set by the enterprise [2];
- the presence of competitive advantages due to the compliance of material, financial, personnel, technical and technological potentials and organizational structure of the enterprise to its strategic goals [3].

The economic security state allows the company to fully realize the main goal of meeting the consumer’s needs, avoiding significant threats, eliminating negative impacts and using the positive trends of events occurring in the external environment.

There is no single list of economic security functional components in scientific sources. Most often it is such economic security components as: operational (production), financial, personnel, technical and technological, intellectual, innovative, information [4].

The operational security level indicator is the efficiency of production potential realization. However, without the production activities results realization it is impossible to carry out further operational activities.

Any activity is considered from the value approach standpoint. Sales activity is the area of the enterprise’s activity, the results of which directly show the enterprise’s value in the first place for specific consumers, as well as for society as a whole and the business entity. The results of sales activities form the results of the enterprise’s main activities, which in turn form the enterprise’s financial security level.

It should be noted that the results of sales activities depend on the level of personnel, technical and technological, intellectual, innovative, information security in the enterprise’s sales structures.

To make informed decisions, it is necessary to understand the current situation, respectively, to carry out analytical activities at a high level.

Analytics is a holistic set of principles of methodological, organizational and technological support of individual and collective mental activity, which allows to process information effectively to improve the quality of existing and acquire new knowledge, as well as prepare information base for optimal management decisions [5].

From the epistemological approach standpoint, sales analytics should be considered as a way to obtain information about the enterprise’s problems due to incorrect decisions in sales, problems in the organization, sales management and knowledge of how to solve these problems by implementing management decisions.

Analytical activity is considered from the technological approach standpoint, breaking it down into separate stages: analytical research program development, research team formation, tools selection, direct analysis and formulation of recommendations for solving the problem in this situation [6].

Aspects of sales activities are analyzed by both the enterprise’s analytical departments as a whole and, of course, the sales department’s employees. The sales activities effectiveness and the factors impact on it are assessed by the enterprise’s financial and economic structures. The sales department’s employees evaluate the contractual obligations fulfillment and plan for the goods supply to consumers by volume, quality, timing, range, condition of stocks and finished products storage.

The analytical activities effectiveness in economic security depends on the enterprise’s analytical units or individual employees’ purposefulness and their cooperation with external organizations.

One of the tools to improve the enterprise’s sales activities is logistics, namely sales logistics – a set of interrelated functions: planning, organization, transportation control, warehousing and other operations carried out in the bringing products to the consumer process in accordance with his requests.

Logistics in terms of distribution must meet demand with minimal costs. Logistics costs optimization for all participants in the distribution process in space and time allows not only to improve current performance, but also has a positive impact on the enterprise’s economic security by expanding the products markets, improving its ability to respond to changes in demand.

Logistics outsourcing is a modern outsourcing form, which means the part of logistics operations
transfer (fragmentary outsourcing) or its entire complex (complex outsourcing) to third parties [7]. In this case, the process of delegating to the other party a separate logistics operation or business process takes place on a long-term contractual basis to optimize the activities [8].

At the researched enterprise LLC "Polymer-Lak", which is engaged in the production of acrylic adhesives, paints, varnishes and similar products, among the possible options for improving logistics activities are considered the use of logistics outsourcing.

When deciding to outsource some of the support functions to an external entity, the company must carefully approach the partner’s choice, taking into account the similar projects experience and a certified support system. An important factor in effective cooperation in outsourcing is the way of organizing an outsourcing service provider and interacting with it [9].

The transferring the transporting products logistics function expediency to the Epicenter network to a logistics company was considered at the researched enterprise.

Given that the products are sold in all regions of Ukraine, the costs associated with transporting products to the retail network provided that this logistics function is performed by its own unit and payment for logistics services separately for each destination in a particular region has been compared, as shown in Table 1.

<table>
<thead>
<tr>
<th>Region</th>
<th>Transportation cost, thousand UAH</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>The researched enterprise itself</td>
</tr>
<tr>
<td>North</td>
<td>444,72</td>
</tr>
<tr>
<td>West</td>
<td>246,81</td>
</tr>
<tr>
<td>East</td>
<td>73,44</td>
</tr>
<tr>
<td>Center</td>
<td>94,81</td>
</tr>
<tr>
<td>South</td>
<td>55,52</td>
</tr>
<tr>
<td>Total</td>
<td>915,30</td>
</tr>
</tbody>
</table>

Table 1: Transportation of products by a logistics company feasibility assessment

Source: developed by the authors.

It should be noted that if the logistics company provides services, the cost savings will be 224,97 thousand UAH, but the cooperation with the logistics company feasibility depends on the region. Therefore, preference should be given to the combined method.

The combined method application in decision-making involves the selective involvement of a logistics company to transport the enterprise’s products to those regions, the products transportation cost to which the logistics company is less than in the case of products transportation by researched enterprise itself. Cooperation with the logistics company for products transportation to the subjects of the Epicenter trade network located in specific regions of Ukraine is economically justified for Polymer-Lak LLC, the transportation costs reduction will amount to 116,59 thousand UAH.

Given the external environment’s growing impact on the enterprise’s activities, its unpredictability and dynamism, obtaining timely necessary information about changes in both the macro and micro, allows to make informed management decisions. Competitive intelligence is relevant today.

The competitive intelligence’s purpose is to ensure the company’s effective response to rapid environmental changes and business activities risk management through the timely information implementation and the management decision-making process analytical support [10].

At the same time, despite the existence of a large number of the enterprise’s intelligence activities methods, today competitive intelligence is mainly a system of collecting and analyzing open information about markets, technologies and leading players, which is developed and operates at a high professional (analytical) ethics level. [10].

Despite the fact that many scientists and practitioners now emphasize the need for business openness, most companies still consider inside information a trade secret.

This situation complicates the assessment not only of the specific research enterprise, but also in the market situation general understanding. Businesses that intend to remain in the market, pursue economic interests, and strengthen their competitive position must not lose the opportunity to increase confidence in their activities and, based on this, improve cooperation with other market participants through openness policy [11].
The enterprise’s annual financial statements, namely "Statement of financial performance (Statement of comprehensive income)", "Balance sheet (Statement of financial position)”, is the most accessible information; joint stock companies are obliged to make this information publicly available.

To quickly assess the partner’s financial reliability, we propose to adapt the graph-analytical method for diagnosing entrepreneurial potential, named by the author I.M. Repina "Potential Square" [12].

The vectors in the model are: vector 1 – volume and profitability (indicators: net income, net income change rate, gross profit, gross profit change rate, net profit, net profit change rate, assets profitability, sales profitability); vector 2 – financial stability (autonomy coefficient, financial stability coefficient, own capital maneuverability coefficient); vector 3 – solvency (current liquidity ratio, quick liquidity ratio, absolute liquidity ratio); vector 4 – business activity (asset turnover ratio, inventory turnover ratio, receivables turnover ratio, accounts payable turnover ratio). The indicators are formed so that they can be calculated on the annual financial statements basis.

Given that the researched company cooperates with construction companies, as an example, based on public information [13], indicators were calculated for four joint-stock companies whose activity is related to construction: PJSC "Construction Company "Zhitloprombud-8" (enterprise 1), PJSC "Building firm "Nikolaevbud" (enterprise 2), PJSC "Kirovogradgranit" (enterprise 3), PJSC "Kryvorizhindustrbud" (enterprise 4). By comparing the indicators, the enterprise’s place for each indicator is determined; the sensitivity coefficients are determined by experts and are given in table 2.

Table 2

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Sensitivity coefficient</th>
<th>Enterprise's place</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>Enterprise 1</td>
</tr>
<tr>
<td>Volume and profitability</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net income</td>
<td>1,1</td>
<td>2</td>
</tr>
<tr>
<td>Net income change rate</td>
<td>1,1</td>
<td>2</td>
</tr>
<tr>
<td>Gross profit</td>
<td>1,15</td>
<td>2</td>
</tr>
<tr>
<td>Gross profit change rate</td>
<td>1,1</td>
<td>3</td>
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<tr>
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<td>1,1</td>
<td>2</td>
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<tr>
<td>Assets profitability</td>
<td>1,15</td>
<td>2</td>
</tr>
<tr>
<td>Sales profitability</td>
<td>1,15</td>
<td>3</td>
</tr>
<tr>
<td>Financial stability</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Autonomy coefficient</td>
<td>1,3</td>
<td>3</td>
</tr>
<tr>
<td>Financial stability coefficient</td>
<td>1,4</td>
<td>3</td>
</tr>
<tr>
<td>Own capital maneuverability coefficient</td>
<td>1,3</td>
<td>1</td>
</tr>
<tr>
<td>Solvency</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current liquidity ratio</td>
<td>1,4</td>
<td>2</td>
</tr>
<tr>
<td>Quick liquidity ratio</td>
<td>1,3</td>
<td>2</td>
</tr>
<tr>
<td>Absolute liquidity ratio</td>
<td>1,3</td>
<td>2</td>
</tr>
<tr>
<td>Business activity</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Asset turnover ratio</td>
<td>1,2</td>
<td>1</td>
</tr>
<tr>
<td>Inventory turnover ratio</td>
<td>1,2</td>
<td>2</td>
</tr>
<tr>
<td>Receivables turnover ratio</td>
<td>1,2</td>
<td>3</td>
</tr>
<tr>
<td>Accounts payable turnover ratio</td>
<td>1,4</td>
<td>3</td>
</tr>
</tbody>
</table>

Source: developed by the authors on the basis of [13].
The vectors length is determined by the formula [12]:
\[ B_{pj} = 100 - \left( \sum_{i=1}^{n} a_{ij} \times k_i - \sum_{i=1}^{n} k_i \right) \times \frac{100}{\sum_{i=1}^{n} k_i \times (m - 1)}. \]

where \( B_{pj} \) is the p-th vector for the j-th enterprise;
\( a_{ij} \) - the j-th enterprise place on the i-th indicator;
\( k_i \) - the i-th indicator sensitivity coefficient;
\( n \) – number of indicators in the group;
\( m \) – number of enterprises.

The calculations results are shown graphically in Figures 1, 2.

Fig. 1. Financial reliability squares of enterprises 1 and 2

Fig. 2. Financial reliability squares of enterprises 3 and 4

The results conducted by the adapted method "Potential Square" indicate the feasibility of cooperation with PJSC "Construction Company "Zhitloprombud-8", the financial reliability level of which is average, the vectors are balanced. It is possible to cooperate with PJSC "Building firm "Mykolayivbud", PJSC "Kirovogradgranit", however, concluding agreements with PJSC "Kryvorizhindustrbud" will pose financial threats, which will affect the sales activities results and, accordingly, the studied enterprise’s economic security.

Accordingly, it is necessary to assess not only the investigated enterprise’s economic security state,
but also the available information sources, the counterparty’s reliability, in order to minimize business risks.

Conclusions and perspectives of further research. The economic security importance is growing in today’s business environment to ensure the stable enterprise’s operation. Given the complexity of the economic security category, it is necessary to distinguish aspects related to sales activities, which serve as the enterprise’s value indicator. It is necessary to consider areas for improving sales activities related to the enterprise products sales optimization, in particular the use of logistics outsourcing, and reasonably select partners in the market, in particular by assessing the business partners reliability based on the adapted graphical analysis method results. The information and analytical activities results, which should be constantly improved, allow to make informed decisions about sales activities and, accordingly, to ensure the enterprise’s economic security as a whole. In the future it is planned to consider the possibility of assessing the sales performance impact on the enterprise’s economic security level.

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