

# ENSURING THE ECONOMIC SECURITY OF THE ENTERPRISE IN A MARKET ECONOMY

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## Abstract

*The modern market environment is characterized by a high degree of uncertainty, fluctuations in supply and demand, as well as the influence of various external factors, such as inflation, currency fluctuations and legal changes. In these conditions, the enterprise must develop effective strategies to protect its financial, material and intellectual resources. In practice, economic security is implemented through a set of measures aimed at protecting capital, increasing the financial transparency and improvement of operational efficiency. A set of measures to ensure economic security allows you to minimize potential risks and strengthen the company's position in the market.*

**Keywords:** economic security, enterprise security, financial security, market economy, risks, microeconomics

## I. Introduction

The modern market economy is characterized by an unstable state, which is expressed in serious fluctuations in the exchange rate, economic growth, inflation and unemployment. This state of the economy can be caused by various factors, including global economic crises, political instability, conflicts, natural disasters, etc. This makes it difficult to develop business strategies, financial planning, and make long-term investment decisions.

The business climate is becoming less attractive to investors, which can lead to a slowdown in economic growth, increased unemployment and increased social tensions. Thus, global economic uncertainty has a serious impact on the stability of the social system and forces governments to develop measures to stimulate business processes, regulate inflation, reduce unemployment and improve the investment climate in the country.

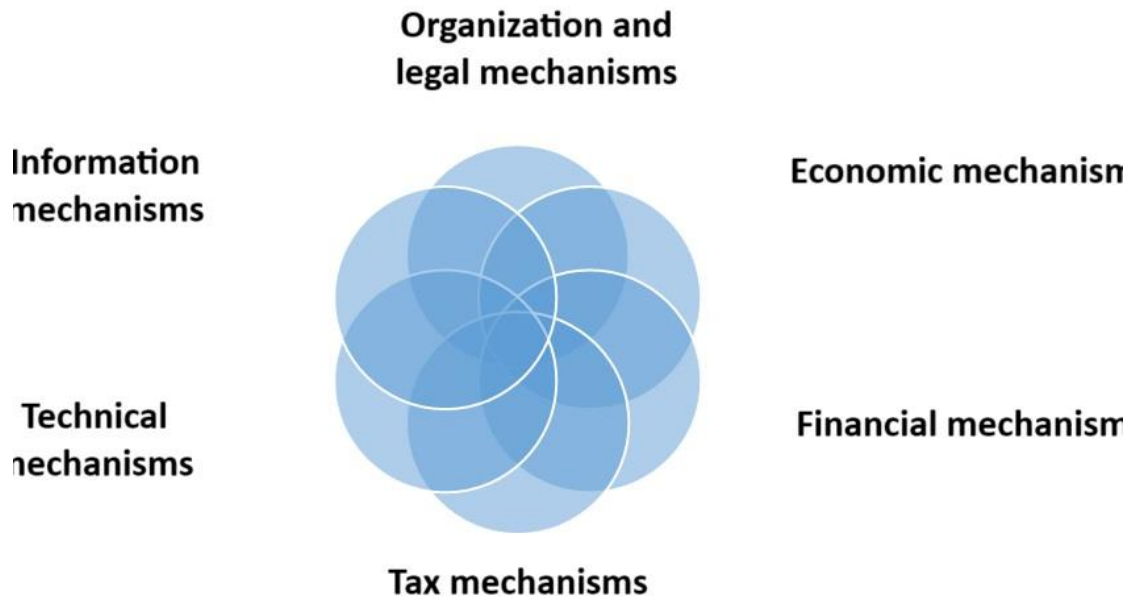
One of the most important tasks of companies in an unstable market economy is to ensure their own economic security. Economic security of an enterprise is a complex concept that has both a substantive and functional interpretation. From a substantive point of view, economic security is characterized as the ability of a company to maintain its economic stability and profitability in the face of uncertainty and risk. From a functional point of view, economic security is a set of measures aimed at supporting the stable functioning of a company in conditions of economic instability and ensuring cost reduction, increased profitability and protection from external and internal threats [6].

## II. Methods

Mechanisms for ensuring the economic security of an enterprise are a system of measures and tools aimed at protecting the enterprise from internal and external threats that can jeopardize

its stable functioning and financial stability. These mechanisms play a key role in maintaining the competitiveness of economic entities in a dynamic market environment, they ensure the stability of income and profits, help to maintain investment attractiveness and a good reputation in the market.

The system of ensuring the economic security of an enterprise in a market economy is presented in Fig.1.



**Figure 1:** Mechanisms for ensuring the economic security of the enterprise [6]

Organizational and legal mechanisms for ensuring economic security are a set of measures aimed at creating a stable legal framework and management system that minimizes external and internal threats to the activities of the enterprise. The system of legal mechanisms for ensuring the economic security of an economic entity includes four levels:

- federal regulatory legal acts (the Constitution of the Russian Federation, the Civil Code of the Russian Federation, the Tax Code of the Russian Federation, the Labor Code of the Russian Federation, Federal Law No. 390-FZ of December 28, 2010 "On Security" and others);
- regional regulations (laws and regulations governing investment, tax and other aspects of the functioning of enterprises in the region);
- municipal regulatory legal acts (resolutions regulating the procedure for taxation by local taxes, the location of retail outlets and municipal support for small and medium-sized businesses);
- corporate regulatory legal acts (charter, internal regulations, staffing table, internal labor regulations, job descriptions, accounting policy, orders of the head, etc.).

Organizational mechanisms for ensuring the economic security of an economic entity can be differentiated by the frequency of their implementation into one-time, as well as implemented as necessary, periodically and systematically. An example of a one-time event is the development of the company's charter and other constituent documents that are formed at the stage of its foundation. Also, one-time mechanisms include the establishment of key internal procedures and regulations - anti-corruption policy, economic security policy, data privacy policy. Organizational measures for crisis management are implemented when the company faces financial difficulties or a sharp change in market conditions.

### III. Results

Periodic organizational measures to ensure economic security include the distribution of encryption keys, tax audits, training of employees on security and compliance with corporate standards, revision and renewal of contracts with key partners to assess the relevance of the terms of cooperation. On an ongoing basis, companies monitor financial performance, assess business risks and control compliance with internal regulations for ensuring economic security.

An important aspect of ensuring economic security is the introduction of a corporate culture that contributes to the formation of a conscious attitude among employees to the issues of economic security. Supporting corporate values and stimulating responsible behavior of employees at all levels helps to strengthen loyalty and reduce the likelihood of information leakage, unauthorized actions and other internal violations.

Economic mechanisms for ensuring security make it possible to determine the strategic directions of the enterprise's development, as well as to form an effective system of financial, production and marketing management. They also allow to optimize production processes and reduce costs, which in turn increases the competitiveness of an economic entity in the market and ensures its security in an unstable economy [3]. Ensuring a stable position in the market requires the enterprise to constantly adapt to changing environmental conditions, primarily through the production of competitive products. The solution of this problem involves tracking consumer preferences, introducing innovative solutions, optimizing the use of material, human and financial resources.

Regular marketing research helps to reduce uncertainty in the process of making management decisions and allows you to determine the most promising directions for the development of the enterprise in a market economy. Reputation and brand management plays an important role in ensuring economic security, as a positive image of the company protects it from the negative influence of external factors. Consumer loyalty, formed through marketing activity and high product quality, reduces the sensitivity of the company to short-term economic shocks and helps to function stably in the market.

The lean manufacturing system includes three key subsystems, the interaction of which is based on the use of the tools of classical and flexible project management: "Management", "Production Organization" and "Continuous Learning". Each of the listed subsystems corresponds to a certain set of lean manufacturing methods. The most common lean manufacturing methods are Kaizen, 5S Technique, Rapid Equipment Changeover (SMED), TPM System, 5 Whys, Visualization, Fishbone Diagram, and many others. It should be noted that lean manufacturing methods demonstrate particular relevance when it is necessary to ensure business sustainability in the face of economic uncertainty. maintaining stability and improving the company's activities in conditions of economic uncertainty.

The introduction of automated control systems in production makes it possible to ensure the accuracy, flexibility and efficiency of production process management, minimize the impact of the human factor, and increase productivity and product quality. The listed optimization tools create a significant margin of safety for the enterprise, reducing its dependence on market fluctuations.

The key financial mechanism for ensuring the economic security of the enterprise is the formation of an effective financial management system, including budget planning, accounting and analysis of financial indicators, monitoring and control over the implementation of financial plans. The effectiveness of this mechanism is based on a comprehensive assessment of the current state and effectiveness of the company's activities using a variety of financial indicators - economic potential, profitability, liquidity, financial stability, profitability and business activity. The main source of information for the analysis of the financial and economic activities of the enterprise is the data of accounting (financial) statements, especially the balance sheet and the statement of financial results.

An integral structural component of financial planning is the formation of a financial strategy that allows the enterprise to ensure financial stability and efficiency.

The development and implementation of the financial strategy of the enterprise require an integrated approach and close integration with the overall development strategy of the organization. This allows you to effectively manage financial resources, reduce risks and ensure sustainable growth in a dynamically changing external environment.

Tax mechanisms for ensuring the economic security of an enterprise are a set of measures aimed at minimizing tax risks and ensuring compliance with tax legislation. Such mechanisms include, first of all, tax planning – the process of developing and implementing strategies to optimize the company's tax liabilities within the framework of the current legislation. and maximum use of tax benefits, deductions and other benefits provided for by law.

One of the most common tools for tax optimization is the use of tax benefits provided for by law. For example, from 2021 to 2023, the income tax rate for Russian IT companies was 3%, and in 2024 it was reduced to 0%. To receive this benefit, a company must be accredited by the Ministry of Digital Development of the Russian Federation, and income from the sale of IT products and services must be at least 90% of its total revenue. In many innovative industries, enterprises can use increased depreciation coefficients to reduce the amount of taxable profit.

The choice of the legal form of the company can significantly affect tax liabilities. For example, legal entities and individual entrepreneurs are taxed at different rates and methods, which allows you to choose the form depending on the volume and types of activity. In addition, holding structures allow you to distribute profits and losses between subsidiaries, which makes it possible to optimize tax payments in a group of companies. Many states offer special tax regimes for small and medium-sized businesses or certain sectors of the economy. For example, the simplified taxation system (STS) in Russia allows small businesses to pay a lower tax at a rate of 6% of income or 15% of the difference between income and expenses, while insurance premiums paid for employees are deducted from the tax amount. It also provides for a patent taxation system and a single agricultural tax, which significantly reduce the tax burden for the relevant types of activities.

#### IV. Discussion

As part of tax planning, companies can reinvest profits in business development, which allows them to reduce the tax base and postpone the payment of taxes to a later period. For example, profits can be used to finance new projects, modernize production facilities or expand the range of products. This tool reduces the amount of taxable profit and contributes to the growth of the company. Some companies use offshore jurisdictions or countries with low tax rates to register their subsidiaries or store assets.

The economic security of the enterprise also supports the use of measures to ensure the safety of property from man-made accidents, fires and intruders. Security and fire alarm systems ensure the safety of the enterprise, protecting it from unauthorized access and preventing damage from fires.

The company's security software includes a wide range of solutions aimed at protecting against cyber threats, data leaks and other risks that threaten information resources and business infrastructure (Fig. 2).

Antivirus software protects against viruses, malicious code, and spyware. Intrusion detection and prevention systems (IDS/IPS) provide network monitoring and detection of suspicious activity. Security information and event management (SIEM) systems aggregate and analyze security data from a variety of sources to help identify and respond to incidents in real time. Data protection tools (DLP systems) prevent unauthorized leakage and access to confidential information. Anti-spam and email protection programs fight phishing attacks, spam, and viruses that are distributed through email services.

Information mechanisms for ensuring the economic security of an enterprise are a set of measures and methods for the protection, processing and analysis of information aimed at preventing threats to economic stability and protecting confidential data of the company. Unlike technical mechanisms, information mechanisms are focused on the creation, processing and use of data that ensure the sustainable development of the company, prevent risks and increase the management efficiency.

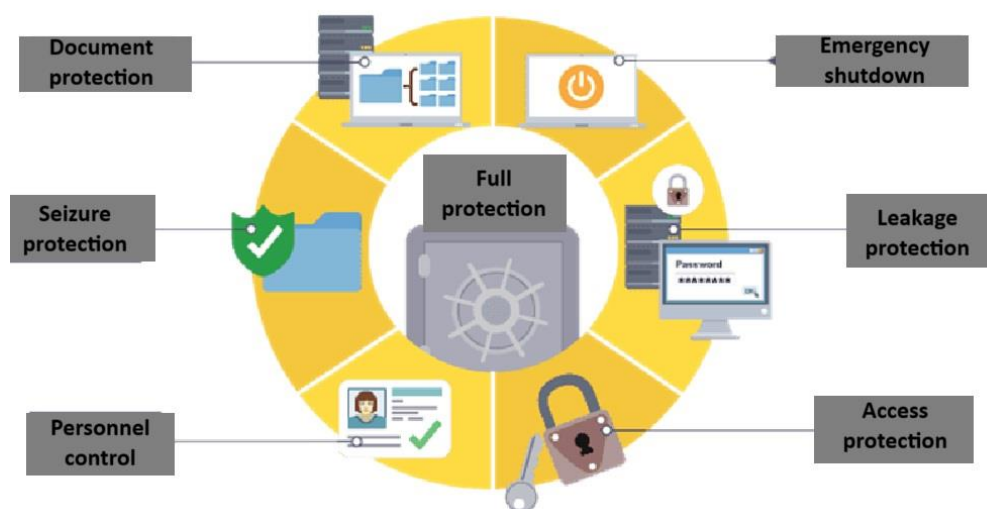


Figure 2: Company security software

Thus, the mechanism for ensuring the economic security of an enterprise is a set of organizational, economic, legal, technical and other measures aimed at reducing risks and ensuring the financial stability of the enterprise in conditions of uncertainty and competition in the market. It includes a comprehensive assessment of the economic situation, identification of threats and risks, analysis of the financial condition of the enterprise, management of financial flows, optimization of tax and personnel policies, control over resources and risks, as well as the development and implementation of a risk management strategy.

To implement the mechanism for ensuring the economic security of the enterprise, it is necessary to use modern methods of risk management, such as methods of modeling and analysis of financial flows, analysis of statistical data, as well as information and analytical systems. In addition, it is necessary to comply with legal and regulatory requirements, audit and control the financial activities of the company, as well as organize a system of training and advanced training of personnel.

In general, the mechanism for ensuring the economic security of a company is an important element of its long-term stability and success in the market. It allows you to prevent financial risks and ensure the competitiveness of business in an unstable economy.

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