

Uhrovetskyi O. P.

Doctor of Law, Associate Professor,

First Deputy Director,

Honored Professor M. S. Bokarius Kharkiv Research Institute of Forensic Examinations, Ukraine;

e-mail: Oleq0023@i.ua; ORCID ID: 0000-0001-8993-6558

Anishchenko O. V.

Ph. D. in Economics,

Head of the Laboratory,

Honored Professor M. S. Bokarius Kharkiv Research Institute of Forensic Examinations, Ukraine;

e-mail: olga_lsed@ukr.net; ORCID ID: 0000-0001-7232- 8329

Hubanova I. V.

Head of the Sector,

Honored Professor M. S. Bokarius Kharkiv Research Institute of Forensic Examinations, Ukraine;

e-mail: irinarybalchenko1999@gmail.com; ORCID ID: 0000-0002-7981-0545

ECONOMIC AND LEGAL ASPECTS OF ENSURING FINANCIAL AND ECONOMIC SECURITY IN THE CONDITIONS OF EUROECONOMIC INTEGRATION

Abstract. In recent years, Ukraine has been striving to join the European Union and has a strategic objective to establish itself as a successful European state with a competitive economy integrated into the European one. A synthesis of recent studies suggests that in the context of economic globalization and the openness of the national economy for each country, the problem of ensuring financial and economic security becomes extremely important.

It has been established that financial and economic security is indeed closely connected with the processes of European integration and has a number of problems, the solution of which should take place at the state level. However, given the uncertainty regarding the duration of implementation and the effectiveness of economic and legal state measures to ensure financial and economic security, it is proposed to consider the development of ways to prevent possible threats and minimize their negative impacts as primary measures to create a system for ensuring financial and economic security.

Keywords: security, financial and economic security, threats, Euro-economic integration, globalization.

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Угровецький О. П.

доктор юридичних наук, доцент,

перший заступник директора

Харківського науково-дослідного інституту судових експертиз

імені заслуженого професора М. С. Бокаріуса, Україна;

e-mail: Oleq0023@i.ua; ORCID ID: 0000-0001-8993-6558

Аніщенко О. В.

кандидат економічних наук,

завідувач лабораторії

Харківського науково-дослідного інституту судових експертиз

імені заслуженого професора М. С. Бокаріуса, Україна;

e-mail: olga_lsed@ukr.net; ORCID ID: 0000-0001-7232- 8329

Губанова І. В.

завідувач сектору,

Харківський науково-дослідний інститут судових експертиз

імені заслуженого професора М. С. Бокаріуса, Україна;

e-mail: irinarybalchenko1999@gmail.com; ORCID ID: 0000-0002-7981-0545

ЕКОНОМІКО-ПРАВОВІ АСПЕКТИ ЗАБЕЗПЕЧЕННЯ ФІНАНСОВО-ЕКОНОМІЧНОЇ БЕЗПЕКИ НА ПІДГРУНТІ ЄВРОЕКОНОМІЧНОЇ ІНТЕГРАЦІЇ

Анотація. Упродовж останніх років України прагне до вступу в Євросоюз і має стратегічне завдання затвердитись як успішна європейська держава з конкурентною економікою, інтегрованою в європейську. Узагальнення останніх досліджень свідчать про те, що в умовах економічної глобалізації та відкритості національної економіки для кожної країни надзвичайно важливою стає проблема забезпечення фінансово-економічної безпеки — такого стану взаємодії економіки держави зі світовим господарством, який виключає можливість заподіяння значної шкоди економічним інтересам держави і сприяє динамічному соціально-економічному розвитку на засадах повноправного партнерства. Проблемність фінансово-економічної безпеки в умовах подальшої глобалізації набуває статусу найвищого пріоритету в державній політиці, оскільки в цих умовах значно зростає вплив зовнішніх загроз.

Установлено, що фінансово-економічна безпека дійсно знаходиться у тісному зв'язку з процесами євроінтеграції і має низку проблем, розв'язання яких повинно відбуватись на державному рівні. Однак, ураховуючи невизначеність щодо тривалості впровадження та результативності економіко-правових державних заходів із забезпечення фінансово-економічної безпеки, пропонуємо віднести до першочергових заходів створення системи забезпечення фінансово-економічної безпеки, розроблення способів уникнення можливих загроз і напрямів мінімізації негативних впливів.

Ключові слова: безпека, фінансово-економічна безпека, загрози, євроекономічна інтеграція, глобалізація

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Угровецкий О. П.

*доктор юридических наук, доцент, первый заместитель директора,
Харьковский научно-исследовательский институт судебных экспертиз
имени заслуженного профессора Н. С. Бокариуса, Украина;
e-mail: Oleg0023@i.ua; ORCID ID: 0000-0001-8993-6558*

Анищенко О. В.

*кандидат экономических наук, заведующая лабораторией,
Харьковский научно-исследовательский институт судебных экспертиз
имени заслуженного профессора Н. С. Бокариуса, Украина;
e-mail: olga_lsed@ukr.net; ORCID ID: 0000-0001-7232-8329*

Губанова И. В.

*заведующая сектором,
Харьковский научно-исследовательский институт судебных экспертиз
имени заслуженного профессора Н. С. Бокариуса, Украина;
e-mail: irinarybalchenko1999@gmail.com; ORCID ID: 0000-0002-7981-0545*

ЭКОНОМИКО-ПРАВОВЫЕ АСПЕКТЫ ОБЕСПЕЧЕНИЯ ФИНАНСОВО-ЭКОНОМИЧЕСКОЙ БЕЗОПАСНОСТИ В УСЛОВИЯХ ЕВРОЭКОНОМИЧЕСКОЙ ИНТЕГРАЦИИ

Аннотация. В последние годы Украина стремится к вступлению в Евросоюз и имеет стратегическую задачу утвердиться как успешная европейское государство с конкурентной экономикой, интегрированной в европейскую. Обобщение последних исследований свидетельствуют о том, что в условиях экономической глобализации и открытости национальной экономики для каждой страны чрезвычайно важной становится проблема обеспечения финансово-экономической безопасности.

Установлено, что финансово-экономическая безопасность действительно находится в тесной связи с процессами евроинтеграции и имеет ряд проблем, решение которых должно

происходить на государственном уровне. Однако, учитывая неопределенность относительно продолжительности внедрения и результативности экономико-правовых государственных мер по обеспечению финансово-экономической безопасности, предлагается отнести к первоочередным мерам создания системы обеспечения финансово-экономической безопасности, разработку способов предупреждения возможных угроз и направлений минимизации их негативных воздействий

Ключевые слова: безопасность, финансово-экономическая безопасность, угрозы, евроэкономическая интеграция, глобализация
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Introduction. The multipolar system of the world requires the development of theoretical and legal issues for the integration of Ukraine into the European and world economic space. The functioning of the system of international relations in the context of rapidly developing globalization processes depends on a unified approach and standardizes the conditions and factors of development of European countries in the world.

Generating new challenges, globalization stimulates the interdependence of the world, which is a kind of indicator of the sustainability level of the nation-states development and, consequently, of their potential in meeting these challenges. In turn, an active system of government, its own geopolitical development strategy, and building its own economic potential enables world leaders to confront the globalization challenges, shaping their own scenario of human development and having effective mechanisms of influence. The priority direction on the path of Ukraine's European integration is to ensure its financial and economic security.

Research analysis and assignment. Issues of Ukraine's participation in integration processes and cooperation with the EU have been put on the agenda in the publications of such national scientists and specialists as A. Galchinsky, M. Yakubyak, V. Geets, V. Movchan, P. Rudyakov, P. Gaydutsky, V. Vinnik, O. Fedirko, O. Kovaleva and others. They examined the problems of integration and cooperation between Ukraine and the EU, considered the problem of regional integration and the issue of Ukraine's accession to the EU. The integration of Ukraine into the European economic space actualizes the issue of our country's place in the European integration processes and the study of the risks and benefits of its accession to the European Union and the impact of these processes on the financial and economic security of the country.

A characteristic feature of the modern world development of the countries is the activation of integration processes in the world and Europe in particular. Even those countries that are not part of integration associations inevitably feel their influence. After the latest EU enlargement, Ukraine has become a direct neighbor of the European Union. This opens up new opportunities for deepening cooperation between Ukraine and the EU [17].

International economic integration is a form of internationalization and, at the same time, a stage of resolving the contradiction between the separation of the reproduction process within national economies and its consolidation, which consists in the creation by the states of a common economic space for the free movement of goods and factors of production.

Economic integration leads to the rapprochement of the economic mechanisms of the states. There is a process of splicing national markets and forming a coherent market space with a single monetary and financial system, a single basic legal system and the closest coordination of the domestic and foreign economic policies of the respective states, which in turn raise issues of economic security of both the individual state and the whole market.

However, most countries with a transformational economy, including Ukraine, are underutilizing their capabilities in the main forms of global economic relations that make up the content of economic globalization: foreign trade, capital movements, harnessing the potential of special (free) economic zones, labor, currency relations.

This activity is rather controversial, slow and not effective enough, despite the negative effects of the process of economic globalization, which does not allow to fully take into account the economic interests of states. That is why in the context of economic globalization and openness of

the national economy for each country is extremely important problem of ensuring international financial and economic security — a state of interaction between the economy of the state and the world economy, which eliminates the possibility of causing significant damage to the economic interests of the state and contributes to the dynamic socio-economic development principles of full partnership.

The problem of financial and economic security in the conditions of further globalization becomes the highest priority in the state policy. It is of paramount importance in the case of political decision-making.

The scientific and conceptual principles of financial and economic security provide the formation of appropriate policies at the state level or at entities of lower organizational levels. The system of financial and economic security provides continuous monitoring of socio-economic processes in terms of their impact on the state of economic security, evaluation from these positions of strategic programs, regulations, as well as analysis of the effectiveness of current decisions in the field of economic policy.

The problems of financial and economic security are reflected in the scientific works of leading domestic and foreign authors. The essence and evolution of the «financial and economic security» concept was investigated by G.M. Azarenkova [1], O.V. Arefyeva [2], I.O. Blank [3], A. Beshasny [4], K.C. Goryacheva [9], S.N. Ilyashenko [8], V.A. Lipkan [13], A. Revenko [14], M.M. Yermoshenko [9], T.B. Kuzenko [2], V.T. Schlemko [17], S.M. Scarlett [18]. But despite the growing popularity of the financial and economic security category, there are considerable differences in the substance of this category.

The **purpose of the article** is to reveal approaches to the economic and legal provision of financial and economic security in the context of Euro-economic integration in order to increase its level and to ensure the further development of a systematic approach to ensuring financial and economic security.

Research results. There are several dozen interpretations of the concepts of «security» and «financial and economic security» in the domestic and foreign economic literature. In Western Europe, the concept of «security» was used first in the late XII century and was interpreted as a state of absence or neutralization of threats, dangers, and the creation of conditions and social institutions that provide it [4].

According to S.M. Scarlett [18, p. 7], the category of «safety» in Slavic society appeared in the mid-15th century as a reaction to the Golden Horde's aggressive encroachments. In the XVII century this concept is already referred to state and generally recognized. In August 1881 in Tsarist Russia accepted the «Regulations on measures to protect public order and public peace», which first defined the concept of public safety.

Since the 80-ies of XX century a large-scale scientific development of the category of «security» was started by institutions of the leading countries of the world, the most famous of them being the London Institute for Strategic Studies and the Stockholm Institute for Security Studies, and in the 1990s, this problem also interested national authors [14; 17; 18].

The first Ukrainian works on this problem were published at the turn of 1993—1994. Today, the issues of financial and economic security have become especially relevant, since their fate will depend on the fate of Ukraine in the economy and in people's minds. Therefore, the opinion of O.V. Miroshnichenko that financial and economic security is one of the determining components of the national security system [10, p. 8] is quite appropriate.

The term «national security» was coined in the United States, which was first formally used by the President of the United States, Theodore Roosevelt. In his letter to Congress in 1934, he justified the seizure of the future Panama Canal by the interests of «US national security». In 1947, the US Congress passed a law on national security. Therefore, the problem of national security has become one of the pivotal pillars in the research of American and Western European scholars in the sociological, political, and economic fields. After the Second World War, the United States decided to make the most of its current influence. Then the Americans developed the concept of national security and based on it the doctrine of national security. The US Law on National Security obliged

all government agencies to pursue a purposeful policy on military-political confrontation with the Soviet Union and the Warsaw Pact states [13].

It should be noted that the concept of national security of Ukraine began to form from the 90s of the last century. Thus, in 1991, a constitutional authority was formed in independent Ukraine to coordinate and control the activities of executive authorities in the field of national security and defense — the Defense Council of Ukraine, and in 1992 — the National Security Council of Ukraine, which in 1996 by the Decree of the President of Ukraine united in the National Security and Defense Council of Ukraine. In 1997, a resolution of the Verkhovna Rada of Ukraine «On the Concept (Basis of State Policy) of National Security of Ukraine» was accepted. In this Concept, the concept of national security was formed as «a state of protection of vital interests of the individual, society and the state against internal and external threats»; the objects and principles of security, national interests were identified; the essence of the system of ensuring national security of Ukraine is revealed.

In 2003, this Resolution expires with the coming into force of the Law of Ukraine «On Fundamentals of National Security of Ukraine» (hereinafter specified twice: December 15, 2005 and July 1, 2010). National security is defined in this Law as «the protection of vital interests of the individual and the citizen, society and the state, which ensure sustainable development of society, timely detection, prevention and neutralization of real and potential threats to national interests.» Law of Ukraine № 24-69 «On National Security of Ukraine» came into force on June 21, 2018.

In foreign and domestic literature, there are many approaches to interpreting the concept of financial and economic security of the state with the following characteristics:

- sustainability and stability, counteracting internal and external threats, by which we mean the strength and reliability of connections between all elements of the economic system, stability of economic development of the state, resistance to containment and elimination of destabilizing threats of factors;

- economic independence, which characterizes, first and foremost, the ability of any economic security entity to independently make and implement strategic economic and political decisions for development, the opportunity to use national competitive advantages to ensure stability and development;

- self-reproduction and self-development. This characteristic implies the creation of the necessary conditions for effective economic policy and expanded self-improvement, ensuring the competitiveness of the national economy on the world stage; — national interests. This characteristic determines the ability of the national economy to protect national economic interests.

Definitions of financial and economic security of domestic and foreign specialists differ in variety of approaches and significantly diverge in content (*Table*).

Table

Contribution of scientists to the development of the category «financial and economic security»

Author	Definition
S. Frolov, O. Kozmenko, A. Boyko and others [7]	financial and economic security is a financial and economic condition that creates the protection of financial and economic interests from the negative impact of the internal and external environment and creates favorable financial and economic conditions for the successful activity and sustainable development of business entities.
I. Moiseenko, O. Marchenko [11, p. 28]	financial and economic security is a financial and economic condition that ensures the protection of financial and economic interests from internal and external threats and creates the necessary financial and economic preconditions for sustainable development in the current and long-term periods.
Z. Varnalii [5]	the result of a complex of components focused on eliminating financial and economic threats to the functioning and development of the enterprise and ensuring its financial stability and independence, high competitiveness of technological potential, optimality and efficiency of organizational structure, legal protection of activities, protection of the information environment, commercial secrecy, personnel security, capital security property and commercial interests

V. Stolbov, G. Shapoval [15, p. 5]	the state of protection of resources and intellectual potential against the existing and potential threats to the external and internal environment of its functioning, characterized by high financial performance and the prospect of future economic development
A.G. Korbutyak [16]	state of the economic system characterized by internal balance, resilience to the negative impact of any threats, a high level of adaptability to changing environmental conditions and its ability to ensure, on the basis of realization of interests of the owners of corporate rights, investors, its sustainable and effective development in accordance with the strategic goal of the business entity.
S.M. Ilyashenko [8]	a state of efficient use of resources and existing market opportunities, capable to ensure the prevention of internal and external threats and its long-term survival, ensuring sustainable development in the market in accordance with the chosen mission.
I.O. Blank [3]	quantitatively and qualitatively determined level of financial condition of the enterprise, which provides stable protection of its priority balanced financial interests from identified real and potential threats of external and internal character, the parameters of which are determined on the basis of its financial philosophy and create the necessary prerequisites for financial support for its sustainable growth in the current and future periods
L.I. Vasechko [6]	acts as the basis for effective resource management (and not just financial ones) in order to protect the activities of a domestic entity from unfair competition. Failure to secure it, in turn, will lead to such adverse effects as bankruptcy, the recession of industries and, ultimately, undermining the system of ensuring the existence of the state as a whole.
M.M. Yermoshenko and K.S. Goryacheva [9]	understand the financial condition characterized by, firstly, the balance and quality of financial instruments, technologies and services used by the enterprise, second, the resistance to internal and external threats, and third, the ability of the financial system of the enterprise to ensure the realization of their own financial interests, missions and tasks with sufficient financial resources, fourth, to ensure the effective and sustainable development of this financial system.

Thus, analyzing the existing conceptual apparatus for determining financial and economic security, it became necessary to separate the following essential characteristics in interpreting the concept of financial and economic security:

- sustainability and stability, counteracting internal and external threats, by which we mean the strength and reliability of links between all elements of the economic system, stability of economic development of the state, resistance to containment and elimination of destabilizing threats of factors;

- economic independence, which characterizes, first and foremost, the ability of any financial and economic security entity to make and implement strategic economic and political decisions for development independently, the opportunity to use national competitive advantages to ensure stability and development;

- self-reproduction and self-development. This characteristic implies the creation of the necessary conditions for conducting effective economic policy and expanded self-improvement, ensuring the competitiveness of the national economy on the world stage.

Achieving financial and economic security at the micro level is possible under conditions of:

- ensuring high rates of financial efficiency, sustainability;
- increasing the level of technical and technological independence;
- creation of conditions for ensuring the development of technical and technological potential;
- expansion of the intellectual potential of the employees of the enterprise, their qualifications and competences;
- development of personnel potential of the company;
- adherence to modern standards and principles of environmental management;
- improvement of documentary and legal support of management at the enterprise;
- protection of property and other interests of owners, shareholders, stakeholders [7]

It is known that financial and economic security is affected by a large number of internal and external threats that require the development and implementation of measures to minimize or prevent them (Fig.). The basis for overcoming external threats is adapting the enterprise to these threats based on the development of adaptive models.

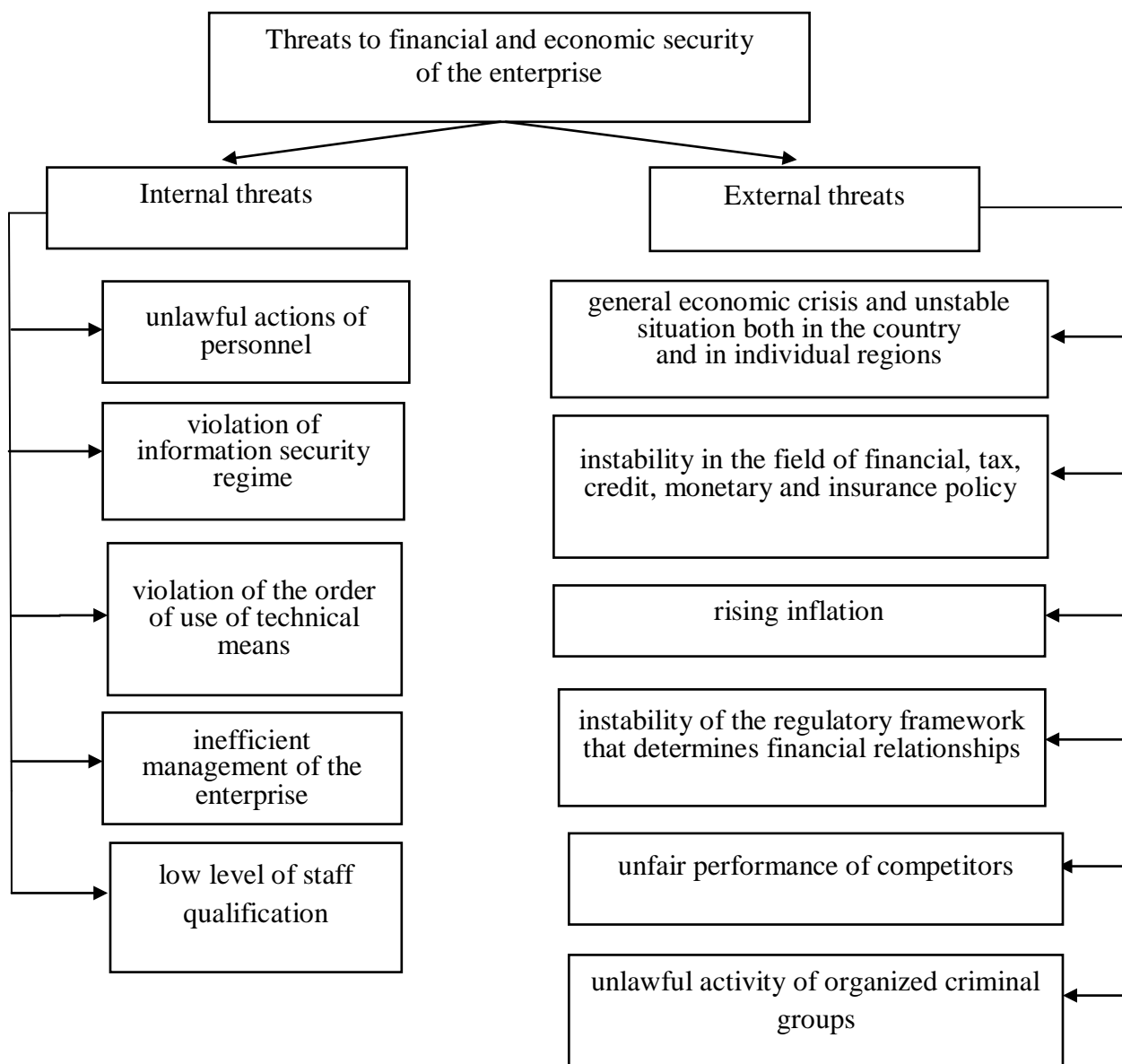


Fig. Characterization of existing internal and external threats to the financial and economic security of the enterprise

In view of the possibility of threats in the short and long term, the company must develop a strategy for ensuring financial and economic security, which should include elements of strategic management such as: strategic analysis, strategic planning, controlling, etc. The application of this strategy will allow to carry out a comprehensive analysis of the internal and external environment of the enterprise, to identify the most important types of threats to financial security and, as a consequence, to improve the reliability and quality of management decisions related to ensuring the financial security of the enterprise.

Conclusions. At the present stage of economic development of Ukraine and its desire for the European Union, the primary task of management is to form an effective system of financial and economic security, which should cover the issues of regulatory and legal support, monitoring, and mandatory control over financial and economic activity. As a result of the study it was found that:

- to ensure financial and economic security, it is necessary to observe the priority of the legal plane;
- European integration processes affect all components of financial and economic security of both the state and the enterprise, creating threats to the development of the national economy;
- financial and economic security is a complex and multifaceted concept that testifies to the diversity of scientific approaches to the interpretation of its essence;
- priority measures should include the establishment of a system of financial and economic security based on a strategy of ensuring financial and economic security, the development of ways to avoid potential threats and areas to minimize negative impacts.

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