

- розширення кількості і якості туристичних послуг, що надаються;
- здійснення системного маркетингу ринку туристичних послуг;
- створення програм та планування подальших перспектив розвитку туристичних послуг.

Отже, позитивних зрушень можна досягти завдяки інтенсивній розбудові туристичної інфраструктури, ефективній реалізації державної та регіональної політики в галузі туризму.

**Malik L.** – the senior lecturer the Kiev co-operative institute of business and the right, the city of Kiev, Ukraine

### **Influence of Risks on Functioning of Enterprise Structure**

Risks are caused by possibility of unapproved access to the information and its use in the unfriendly purposes. Information wars – bright to it acknowledgement. The effective system of protection of the information that assumes additional investments into working out of corresponding innovative products and perfection of the mechanism of protection of the information is necessary. The conceptual sequence of administrative actions according to risks assumes its detailed elaboration with reference to concrete enterprise structures.

The first step includes following stages: 1) working out and introduction of model of business processes for the concrete enterprise; 2) investment of key managers and proprietors duties within the limits of an expert estimation of specific risks; 3) carrying out by experts (the previous step see) the analysis of the accepted and realised business processes for the purpose of revealing of specific risks, and also factors forming them; 4) working out of instructions, positions, regulations of activity of the personnel on identification of risks and work in the conditions of risk; 5) documenting and fixing in the reporting of an orientation and force of influence of risks for work of enterprise structure. During realisation of the specified stages of the given technique work with two groups of internal risks and factors forming them was spent: 1) again appearing risks connected with development of the enterprise or a diversification of enterprise activity; 2) constantly existing risks accompanying business processes. The second step of this technique assumes revealing of actual internal risks for enterprise structure. The third step of a technique consists in work with scales of risks put into practice, on each of which threshold values are entered [1].

Detailed elaboration can be considered as an indispensable condition of management efficiency enterprise activity in the conditions of risks, taking into account branch in which this or that enterprise structure, its scale, territorial placing of features of industrial activity, and also applied model of business processes functions. With a view of working out of the generalised toolkit of enterprise structure it is offered to take applied models of business processes for a basis. It will allow not only to define separate risks, but also in a complex to estimate problem zones in functioning of enterprise structure which can make on its negative impact. The problem connected with definition of available threats which are caused not only risks, but also presence at enterprise structures of predisposition to negative perception of risks is thus put. For this purpose it is necessary to reveal and classify fuller list of risks, including – arising owing to the reasons caused by a branch and territorial orientation of concrete enterprise structure.

It is offered for more exact identification is brave to allocate following stages of administrative activity: 1) working out and introduction of model of business processes for the concrete enterprise; 2) investment of key managers and proprietors duties on carrying out of an expert estimation of the specific risks influencing the enterprise; 3) carrying out by experts (the previous step see) the analysis of the accepted and realised business processes for the purpose of revealing of specific risks, and also factors which form them; 4) working out of instructions, positions, regulations of activity of the personnel on identification of risks and work in the conditions of risk; 5) documenting and the

reporting for fixing of an orientation and force of influence of risks for work of enterprise structure. During realisation of the specified stages of administrative influence work with two groups of internal risks and factors forming them is carried out: again appearing risks arising during realisation of business processes, especially – the enterprises connected with development or a diversification of enterprise activity; constantly existing risks accompanying business processes [2].

Procedure of an estimation of risk includes following stages: 1) an estimation of each of the risks specified in the table; 2) an integrated estimation of risks; 3) definition of force of influence of internal risks; 4) working out of administrative decisions on counteraction to risks. Possibility to formulate a problem and to build business processes with a view of increase of economic and administrative overall performance of enterprise structure against decrease in consequences or full elimination of available risks during the certain time periods it is possible in system KPI – key performance indicators. The theory and business practice show good productivity of the given system. The system allows not only to stimulate personnel work at higher level, but also adequately to estimate received result from a position of interests of firm.

Productivity essentially raises at the expense of the effective organisation of control of internal risks. For this purpose following conditions should be satisfied: 1) presence of the mechanism allowing operatively to carry out action for updating of formation of risks of processes; 2) carrying out of specific internal analytical work, including work with the documentation reflecting brave events, their gradation and character of their influence on functioning and development of enterprise structure; 3) forming of schemes which show causal and investigatory communications between external and internal risks. For elimination of lacks it is offered to generate and introduce a complete control system of enterprise risks. This system assumes hierarchical construction with use, at least three levels. But for the majority of enterprise structures allocation of four levels will be expedient. The further increase in number of levels can occur at increase in scales of the enterprise and occurrence of a filial network within the limits of network business [3].

In a general view, following levels can be allocated: 1) proprietors (board of directors); 2) the general director and its assistants; 3) the head of department on work with risks and its key workers; 4) heads of structural divisions and key workers of the divisions which activity are connected with risks. On each of levels the set of the functions in aggregate forming administrative system is formed. The third level should become key. Its presence and scientifically well-founded organisation of administrative work allows to speak not only about efficiency, but also about system in the decision of current and strategic problems. It demands creation of specialised divisions or work of managers of a specialised orientation on following functions: 1) monitoring of risks (revealing, the analysis and an estimation of external and internal risks); 2) working out of tools of elimination of risks and minimisation of their negative influence; 3) scheduling on elimination and minimisation of risks; 4) an estimation of the received results (including preparation of the reporting and communications with state structures, representatives of the public); 5) internal control over work of other divisions of firm (in case of creation of specialised division) [4].

In full they cannot be carried out within the limits of small, and even an average, business, despite the big interest of averages on scale of the enterprises in purposeful work with risks. As to large enterprise structures for them creation and successful work of similar divisions becomes the vital element of management providing increase of competitive positions, both on national, and in the global market. As the administrative decision which will allow to neutralise the specified problem in certain degree, active use of the various automated systems and information technology can be offered. Information technology which serve as the keystone to success of modern business, are constantly improved. Are improved especially in the field of the automated information systems and communications means. Thereupon there is a problem on their modernisation and search of new, effective directions of their practical application. In aggregate these steps are directed on perfection of information system of acceptance of administrative decisions.

The specific system of acceptance of administrative decisions in the field of risks, is based on following elements: 1) information and help systems which provide subjects who develop and make

administrative decisions, the initial information on risks (occurrence, classification and influence on enterprise structures) on the basis of use of technologies of distribution and processing of the initial information; 2) systems with artificial intelligence elements (the problem and focused imitating systems) which allow on the basis of the available information and their computer processing to offer a variant or variants of decisions on neutralisation of risks or work of the enterprise in the conditions of risks [5].

Thus, use of a technique of administrative actions according to risks allows to define a parity between expenses and results and on the basis of it to estimate level of security of enterprise structure from risks taking into account costs. Actions should have complex character and be carried out with use of model of target financing. It assumes detailed elaboration of expenses and analysis carrying out, especially on the block «definition of the reasons of default or underfulfilment of tasks in view». The technique of administrative actions according to risks can be claimed not only within the limits of management of risks, but also at the organisation of management of all system of information of enterprise structure taking into account its specificity.

#### *Sources and literature*

1. Caron F., Fumagalli M., Rigamonti A. Engineering and contracting projects: A value at risk based approach to portfolio balancing. *Intern. Journal of Project Management*. 2007. № 25. P. 569–578.
2. Eliseeva M., Malovik C. Sensitivity Assessment in Risk Management. *Scientific Israel – Technological Advantages*. 2015. Vol. 17. № 3–4. P. 142–148.
3. Miroshnichenko A. Forecasting aspects of resourceability of dangerous industrial objects. *Asian Journal of Scientific and Educational Research. Seoul National University Press*. 2015. Vol. II. № 1 (17). January–June. P. 819–828.
4. Targino R. S., Peters G. W., Shevchenko P. V. Sequential Monte Carlo Samplers for capital allocation under copula-dependent risk models. *Insurance: Mathematics and Economics*. 2015. Vol. 61. P. 206–226.
5. Yaluner E. V., Moisenko A. S. Entrepreneurial talent as a factor of small business development. *Components of Scientific and Technological Progress*. 2016. № 3 (29). P. 27–29.

**Малько О.** – студент

Науковий керівник: викл. Ю. Минич  
Лозівська філія Харківського  
державного автомобільно-дорожнього  
коледжу, м. Лозова, Україна

### **Забезпечення фінансової безпеки підприємства**

У сучасних умовах процес успішного економічного розвитку і функціонування підприємства багато в чому залежить від міри забезпечення їх економічної безпеки. Необхідність постійного дотримання її зумовлюється для кожного суб'єкта господарювання завданням забезпечення функціонування, стабільності та досягнення головних цілей своєї діяльності. В економічній науці підходів дослідження безпеки можна виділити 2 групи:

1. Спеціалізований підхід, який передбачає аналіз окремих сторін безпеки суб'єктів або окремих видів безпеки від інших, наприклад, екологічна безпека, безпека праці, спрощене тлумачення безпеки, її розгляд в якомусь одному аспекті.

2. Розширеного трактування, за якою економічна безпека розглядається, як діяльність певних соціальних суб'єктів, як сфера відносин, що виникають між ними, і сфера, в якій розвивається і функціонує індивідуальна та суспільна свідомість, а ще як предмет теоретичного пізнання і як об'єкт аналізу з позицій моралі, політики, права.

У звичайному вигляді безпека має декілька рівнів: